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Financial Commissioner

FOR THE

PANJAB

IN THE

REVENUE DEPARTMENT,

VOLUME IV.

FOR THE YEARS 1861 TO 1863.

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CIRCULAR ORDERS

ISSUED BY

THE FINANCIAL COMMISSIONER

FOR THE PANJAB.

DURING THE YEAR 1861.

1A.

CIRCULAR No. 4.

Dated 5th January, 1861.

TO ALL COMMISSIONERS.

REVENUE.

Dates on which Income Tax instalments should be collected.

Forwards, for information and guidance, copy of No. 2001, dated 29th ultimo from the Government Panjab, regarding the dates on which the income tax instalments should be collected. Directs that the instructions conveyed therein be carefully observed.

COPY No. 2001, *dated* 29*th December* 1860, *from Government Panjab, to Financial Commissioner, Panjâb.*

REVENUE.

I am directed by the Lieutenant Governor to request that the following instructions, as to the dates on which the income tax instalments should be collected, may be carefully observed.

2.—By the Act, the income tax year extends from the 1st of August to the 31st of July. But the Act did not come into force in the Panjab until the 1st of November. It is still, however, desirable that the income tax year should terminate on the same date throughout India. Hence it follows that only three quarters of the assessment for the year 1860-61, due from the 1st of November to 31st July, should be collected.

3.—In my Circular No. 21, dated 25th September, it was ordered that the tax should be levied by half-yearly instalments corresponding with the last instalments of the land revenue Qists, but as the dates of the latter vary in different districts, the Lieutenant Governor directs that the instalments of income tax shall fall due on the 1st of February and the 1st of July. But in the present year only one quarter of the year's assessment will be due on the 1st of February.

1.

CIRCULAR No. 10.

Dated 17th January, 1861.

TO ALL COMMISSIONERS.

REVENUE.

Retail sale of imported liquors by licensed vendors.

As a case occurred at Lahore, a short time ago, in which a European lost his life in a drunken brawl, and it was supposed that this had arisen from too great facility being allowed to purchasers, for procuring small quantities of spirits from Parsee merchants or others, authorized to sell Europe liquors—a discussion has arisen, whether it might not be expedient to restrict, in some manner, the permission to sell by retail enjoyed by such persons, under the licenses now granted under the orders of Government, communicated by Book Circular of this office No. 53 of 1856.

2.—It is not thought expedient, however, to alter the terms of those licenses—as it is believed to be less dangerous, to enable Europeans to purchase in small quantities imported liquors, than to throw obstacles in the way of such purchase. But as the number of European artizans is rapidly on the increase in this country, I request with the approval of His Honor the Lieutenant Governor, that Officers entitled to grant licenses be reminded, that greater vigilance than heretofore is required on their parts; to prevent the occurrence of abuses.

3.—The orders of Government above referred to, were based on an approval of certain proposals submitted by the Officiating Commissioner Cis-Satlaj States—and one of these was, that licenses should only be granted to "fit persons."* It should be borne in mind, therefore, that no man has a right to demand a license, unless he can satisfy the Officers of Government, that he is not likely to abuse it—and this principle should be steadily acted upon when licenses are applied for.

* See para. 11 of Mr. Campbell's letter, circulated with the above Circular No. 53 of 1856.

4.—Deputy Commissioners and Cantonment Joint Magistrates and their subordinates should moreover, at all times take cognizance of the proceedings of license holders—and should they find that any such is converting his shop into a common drinking house, and permitting disorderly persons or drunkards to assemble there; they should intimate to him, that in future the grant of a license to him will be withheld; in addition to such other penal consequences as he may have incurred, by contravention of existing laws or conditions prescribed.

5.—Further; permission to sell by retail, was issued on the assurance that as imported liquors must always be comparatively expensive, their retail sale might be safely permitted. It is, therefore, most essential, that the holders of licenses be not allowed to sell any liquors, manufactured in India, by whatever process—excepting only, Beer. This condition is no doubt, already insisted on by Abkâri Officers; while its observance is in a great measure ensured by the vigilance of Abkâri Contractors. But the temptations to transgress must increase, with the increase in the number of European dram drinkers—and accordingly increased vigilance may with advantage be enjoined.

II.

Circular No. 11.

Dated 17th January, 1861.

TO ALL COMMISSIONERS.

REVENUE.

Use of "annas" and "pies" to be discontinued in accounts.

The following Rules proposed by Mr. Cust, when Officiating as Financial Commissioner, and approved by the Supreme Government (vide *Calcutta Gazette,* dated 5th January,) are in future to be observed in all public offices of these Provinces to which they may apply.

2.—In all Settlements, Revisions of Settlements, grants of Compensation, Takavi advances, balances of all kinds, and in every species of Account, Charge or Receipt the use of "pies" the fractional divisions of an anna, is to be abolished : by striking out the amount, if below six pie ; and entering one anna, if otherwise.

3.—Further in all Settlements, Revision of Settlements, grants of Compensation, Takavi advances, or other Revenue transaction as distinguished from one of account, the use of annas is to be dispensed with, as far as possible. In assessments they never should be used : in distributions of assessment either into instalments, or shares, the use should be avoided, where possible.

4.—I note the only exceptions to this rule which can be allowed—and even in the case of these, the use of Annas and Pies should be as much as possible avoided.

1. Fines and forfeitures.
2. Savings of Establishments.
3. Deposits.
4. Interests.
5. Deductions for the Funds.
6. Pensions.

5.—As regards fines they should never be less than one Rupee. As regards forfeitures no sum less than one anna should be entered. As regards saving of establishments, deductions should never be made less than one Rupee. As regards deposits no sum less than one anna should be entered in the books.

REVENUE.

(ON COMPENSATION FOR LAND OCCUPIED FOR PUBLIC PURPOSES.)

CONSOLIDATED CIRCULAR.

Cir. No. 48 of 1850. Canals.
„ 26 of 1852. Ten per cent mâlikana (cancelled.)
Cir. No. 30 of 1852. Annuity rates.
„ 47 of 1852. Reduction of rent roll.
Cir. No. 29 of 1853. Form to be used (obsolete.)
Cir. No. 9 of 1854. Kankar and Kûra.
Cir. No. 10 of 1854. Fractions of pies.
„ 43 of 1854. Rules for calculating.
Cir. No. 47 of 1854. Jagir and Mafî holdings.
Cir. No. 58 of 1854. Authority.
„ 62 of 1854. Rent-free holdings two lives.
Cir. No. 63 of 1854. Refunds to Jagîrdars.
Cir. No. 74 of 1854. Annas and pies.
„ 10 of 1855. Further instructions.
Cir. No. 30 of 1855. Annas and pies.
„ 36 of 1855. Further instructions.
Cir. No. 53 of 1855. Ditto ditto.
„ 87 of 1855. Form now in use.
„ 14 of 1856. Act XLII. of 1850, (cancelled.)
Cir. No. 33 of 1856. European residences.
Cir. No. 58 of 1856. Payment of arrears.
Book Cir. No. 9 of 1858. Nazaranah.
„ 25 of 1858. Mode of calculating pensions.
„ 54 of 1859. 25 per cent.
„ 55 of 1859. Authority.
„ 92 of 1859. Canals, (cancelled.)
Book Cir. No. 6 of 1860. Delay not to be allowed.
Book Cir. No. 8 of 1860. Cancelling No. 92 of 1859.
Book Cir. No. 21 of 1860. Mode of charging.
Punjab Government Circular Memo., No. 2, dated 21st April, 1860.
Directions to Collectors, paras. 215 and 216, and Appendix XXIII. (p. 484 to 486) of Directions to Revenue Officers.
Public Works Code, Appendix G.
Act No. VI. of 1857.

III.

CIRCULAR No. 14.

Dated 21st January, 1861.

TO ALL COMMISSIONERS.

The Circulars, noted in the margin, have been from time to time issued on the subject of the compensation to be granted for land occupied for public purposes; for convenience of reference they are now consolidated, that there may be no irregularities hereafter in practice.

Railways excepted.

2. The procedure with regard to land required for Railways, being exceptional in many particulars, is omitted from this Circular.

Sub-division of heads.

3. The subject divides itself into the following heads :—

I.—Authority.

II.—Mode of charging disbursement.

III.—Mode of procedure.

IV.—Mode of calculating compensation.

A.—To Jagîrdars and Mafîdars.

B.—To Proprietors.

C.—To Cultivators.

V.—Form of Report.

4. The attention of His Honor the Lieutenant Governor has been drawn to the circumstance, that claims for compensation have been allowed to lie over for very considerable periods. The Chief Commissioner, in 1854, threatened to report to the Supreme Government any Officer who delayed, but his threat had little effect, as the procedure was so complicated, and the way of conducting business so irregular. At least by this Circular the way will have been made clear. There is no reason for such delay, as the returns are simple, and all submitted in original, and if payment be withheld for long periods, or the required reduction not granted at once, an act of injustice is perpetrated, which reflects the greatest discredit on the Deputy Commissioner. Under Book Circular, No. 28 of 1860, the duty of preparing these Statements may be entrusted to a practised Assistant, or Extra Assistant: a heading, No. I. D., has also been reserved for the subject in the Annual Revenue Report, and Statement No. XVII. is intended to show the permanent alienation of assessable area, and permanent reduction of the resources of Government caused by such appropriations. Without this precaution no idea can be formed of the great reduction of land revenue, caused by Railways, Canals, Roads and Buildings. Independent of the injustice caused to the recipients of compensation by delay, the Inefficient Balance, Balance Sheets of Land Revenue, and Deposit Sheet, are unnecessarily swollen, and a great door for fraud and false accounts opened.

Evils of delay.

5.—District Officers must recollect, that they have no authority of themselves under any pretence, public or private, to occupy land by way of Government appropriation. A great deal of the difficulty, which has attended the subject of adjustment of these accounts, has arisen from the unauthorized acts of well-intentioned but ill-judging Officers. The authority is as follows :—

I.—Authority.

I. Canal Officers can enter upon the occupation of land, which they require, immediately upon giving notice of their intention to the interested parties, and sending a specification to the Tahsildar and Deputy Commissioner.

Book Circular No. VIII., of 1860, (No. 13)
Circular No. 48, of 1850.

II. Commissioners can authorize the appropriation of land for district roads, but the area thus occupied must not be excessive, and all special or exceptional

Book Circular LV. of 1859, No. 19.)

cases, must be reported through the Judicial Commissioner for the sanction of Government, and until the amount of compensation has been fixed and accepted by the parties, and the amount of reduction settled in the Revenue Department, possession should not be taken : when from any emergent circumstances greater expedition is necessary, special sanction to proceed to immediate occupation must be obtained from the Commissioner.

Secretary to Government, N. W. P., June 29th, 1854.

III. In all other cases the sanction of the Lieutenant Governor must be previously obtained, and be applied for through the Judicial or Financial Commissioner or the Chief Engineer,* as the case may be, and the authority must be quoted in the appropriate column of the Statement ; and before application be made the cost must be determined, in order that the amount of such cost may be entered in the Estimate.

Book Circular LV. of 1859. (No. 19.)
Circular, No. 58 of 1854.

* Secretary to Government Public Works Department.

Circular Memo. of Government of Panjâb, No. 2 of April 1860.

II.—Mode of charging disbursements.

6.—The authority having been obtained for the appropriation, all applications for sanction to reduction of the the Qistbandi of the next year, and remission of current year's balance, must be made through the Commissioner to the Financial Commissioner, as being a strictly revenue transaction, but for the adjustment of all expenditure, whether compensation, or otherwise, the following is the rule :—

I. In the case of land occupied by Canals, the Canal Department will themselves grant compensation for standing crops that may have been injured or destroyed, houses, trees, wells and buildings. The Deputy Commissioner is always at liberty to represent to the Commissioner any case in which he finds the compensation awarded to be inadequate, or the proceeding to have been conducted in any objectionable way. Compensation for loss of proprietary and cultivating right, Jagîrdars, Mafîdars, or Taluqadârs' rights, will be arranged by the Deputy Commissioner, but after sanction of this Office, the amount will be recovered from the Canal Department.

Circular, No. 48 of 1850.

Appendix XXIII., Directions to Collectors.
Para. 5 of letter of Secretary to Government, N. W. P.

II. In the case of land occupied by the Local Committees all expenditure, whether compensation for land, or otherwise, will be paid by the Local Funds under the rules laid down for controlling their expenditure. The Imperial Treasury will pay nothing; the Committees will pause ere they appropriate valuable garden or revenue free land.

Finl. Comr.'s Book Circular, No. XXI., of 1860, (No. 33.)
Judl. Comr.'s Book Circular, No. XVIII., of 1860, (No. 34.)

III. In all other cases the whole compensation will be arranged by the Deputy Commissioner. If the cost of the whole work, including compensation of every kind be under 200 Rupees, the Deputy Commissioner will adjust the expenditure himself: if under 500 Rupees, the Commissioner can adjust it: if above 500 Rupees, the sanction of the Judicial Commissioner, or Financial Commissioner, will be required, as the work may be Revenue or Judicial. If the work belong to the Public Works Department the compensation must be reported to this Office, and after sanction the amount will be recovered by the Deputy Commissioner from the Executive Department. As this Office reserves to itself the right of admitting appeals on the subject of *inadequate* compensation, it is necessary that the same formality and same Statements be prepared with whatever Court rests the power of adjusting the item.

III. Mode of procedure.

7.—In the case of land occupied by Canals, the Canal Officers, as soon as they have laid down their line, should send specifications to the Tahsîldar, and Deputy Commissioner, stating the quantity of land they require, and which they have marked off, and the dates, on which they require that it be vacated. They should warn the proprietors. This date should generally be that on which all the standing crops will be cut at the termination of the current Fasli year. The compensation for Proprietors, Taluqadars, Jagîrdars, and Mafîdars' rights will then be arranged at once in the manner described in para. 9 of this Circular, and a copy of the report sent to the Commissioner should be furnished to the Director of Canals, to enable him to record remarks should he think proper. The suspension of the demand for Land Revenue and Village cesses will have effect for the instalment due on the crops, the growth of which may be prohibited by the occupation of the land. If the Canal Officers remove a standing crop, they must pay for it themselves. If the Zamindârs in spite of warning cultivate, no com-

pensation will be given. Within one week, from receipt of the intimation from the Canal Officers, the Tahsîldar will serve notices on the proprietors, ascertain the proximate amount of remission from the Patwari, and if possible get the proprietors to acquiesce in the terms offered. He will then report to the Deputy Commissioner, and abstain from any demand of the sum proposed for remission. Within one month the Deputy Commissioner will check the report of the Tahsîldar, confirm the order for suspension, and report, in the prescribed form, to the Commissioner, who will, after proper security, at once take the orders of the Financial Commissioner. If the appropriation of land be continually going on, the Canal Officers should, at the close of each week, send in the specification of land, of which the occupation is determined on; they should not occupy till they have given warning to the proprietors, measured and marked off the land, and sent in the specification to the Tahsîldar and Deputy Commissioner, and not delay transmission of the specification from uncertainty as to the amount of land which they may eventually require; nor should they delay sending a specification from the smallness of the land to which it relates. If land, once taken, be no longer required, it should be at once relinquished, and the Deputy Commissioner and Tahsîldar informed, that it may be assessed. Check Registers should be opened by Executive Officers, Tahsîldars, and Deputy Commissioners to mark every step of the transaction, and prevent delay. It must be understood, that brick kilns cannot be started in villages, or excavation made for quarrying kankar, or any other purpose, or kûra carted away by the Canal Officers, or their contractors, or wells and tanks made forcible use of, without the free consent of the zamindârs. They have a right to resist this, and make their own terms. The land, where kankar is to be found, can be legally appropriated in the manner described above, as well as any other land required for public purposes, but no one can be called upon to surrender personal property. If it is desired to search for kankar, the least expensive way is to take up the land for a year, immediately after the crops are cut; there is no power by which the proprietor can be compelled to allow search.

Land occupied by Local Committee.

8.—In the case of land occupied for the purposes of the Local Committee, or the general purposes of Government, procedure is identical. Whether land is

required for Roads, Public Buildings, Cantonments, or any other purpose, the Deputy Commissioner should not move until he has received a copy of the authority for appropriation as indicated in para. 5 of this Circular, and a party has been deputed to point out the limits of the area required, or an intelligible survey map has been received. It is a proper precaution that every department applying for land should estimate previously the cost which will be incurred by the appropriation; this rule is absolute as regards the Local Committees; they must prepare, in due form through the Tahsîldars a specification, as described in para. 9 of this Circular, showing the area, reduction of revenue, and cost of buying out the rights and interests of occupants. Upon receipt of the proper authority the Deputy Commissioner will be able to accept the specification prepared by his own Tahsîldars, as regards the reduction of revenue, and send in at once the proper statement; in this case the work may be said to be done *previously*. The same may be said of land required for Public Buildings, Revenue or Judicial, in the Civil Department. When the leave of Government is solicited for the appropriation, a specification must accompany the application, that the Government may be informed at what charge the land is to be taken up. It may be possible to take up land not cultivated, with no incumbrances of Jagîrdârs,' and Mafîdârs' right.

Land required for general Government purposes.

9.—As regards land required for military purposes, such as Cantonments, or the Public Works Department, such as roads, building sites, brick fields, lime kilns, quarries &c., it may not always be possible to ascertain before hand the precise cost; but upon receipt of a plan and statement of the area from the Executive Department, so as to obviate all doubts hereafter of the boundaries, the specification should at once be prepared by the Tahsildâr under the orders of the Deputy Commissioner, he should by reference to the settlement khasrah, and the last years's Patwaris' papers, classify the area occupied into cultivated, culturable, and waste, and again distribute the cultivated area under the local sub-division adopted by the Settlement Officer when he assessed the village. He should ascertain the extent of Jagirdârs, Mafidârs, Tâlûquadârs, Proprietors, and Cultivators' rights, the value of crops on the ground, the value of wells, trees, buildings and other investments of capital on the land; for these last he should at

once, by private negotiation, or with the assistance of assessors, or of a Sultâni Panchayat, form an estimate of value. The owner should be allowed in a fixed time to remove his materials, and this should be part of the bargain. In the event of a burial ground, or place of worship, or spot of local interest being occupied, proper compensation should be granted, and the feelings of the owners spared as much as possible. Special orders should be solicited in such cases. It may happen that by the occupation of land for public purposes, for a canal or road or draining cut, or cantonments, an injury may be caused to land not actually occupied. Irrigation may be intercepted, natural drainage arrested, access by pathways to the village from outlying fields be stopped, the cultivation of particular crops interdicted; for all such injuries special compensation must be assigned. The result of the Tahsildâr's local inquiry will be embodied in the following papers to be prepared on the spot :—

Appendix I. No. I.—Statement of land occupied which pays Government revenue.

Appendix II. No. II.—Statement of land occupied of which the revenue is alienated to Jagirdâr or Mafidar.

Appendix III. No. III.—Statement of wells, trees, buildings, crops, &c., &c.

Care should be taken to draw on the Patwari's field map lines showing the limits of the land to be taken up, and an excerpt of this map should be filed. These four (4) papers, with the report of the Tahsildar, complete the file.

Procedure of Tahsildâr and Deputy Commissioner.

10.—These statements should be prepared for each village separately, and the Tahsildar should then proceed to calculate the amount of compensation to be granted according to the rules given in para. 15. It must be remembered, that barren land has a value capable of estimation, and must not be appropriated without some compensation. It is possible that the manorial rights of the village, jalkar, phalkar, bankar, or the ground rent of inhabited sites, may have to be compensated for. When the local investigation has been completed, the Tahsildar will fill up the two parganah forms indicated in para. 20

and forward them with the vernacular papers to the Deputy Commissioner, who will test the calculations and have them translated into English, or entrust the matter to a competent Assistant or Extra Assistant. The Tahsildar should, without waiting for orders, suspend the demand of land revenue proposed for reduction. All village cesses, such as Road Fund, School Fund, Patwaris' fees, follow this reduction. If the Deputy Commissioner confirm the Tahsildar's arrangements, in part or whole, he should inform him, that there may be an authority for the suspension to be quoted in the tauzih. Without delay the papers should be sent on to the Commissioner, but when the calculations have been made, and the authority for appropriation is deemed sufficient, the money for compensation should be paid over from the Inefficient Balance to the recipients *at once*, for the rules of calculation are absolute, and there can be no reason to delay the payment. If there should be any dispute among the recipients of the compensation, if the right to the land be uncertain, the money should be placed in deposit, until the merits of the case are disposed of by a decision in a regular revenue suit.

Special cases.

11.—But care should be taken that a double payment be not made, by remission of balance, and sanction of refund, as well; as a general rule, no outstanding balances of past financial years are to be remitted on this ground; if as should only rarely happen, the case remains undisposed of beyond the end of the financial year, the amount of balance must be entered with the other items of compensation, and the amount will be disbursed and then credited to the outstanding balances, which will thus be realized. Similarly, if so long a period elapse betwixt the report and the sanction, that additional balances accrue, a further application for compensation must be made to this Office, and the amount will be disbursed and then credited to realize the balances. It must be understood, that the balances of the *current* year will always be adjusted as "nominal," quoting the compensation statement. Any delays, which cause such complications as described above, are very discreditable, and must entail censure on the Deputy Commissioner.

Points to be attended to after sanction.

12.—After submission of the statements, payment of compensation, and suspension of demand, the Deputy Commissioner can do no more until the sanction of

Government is received; but when that arrives, he has three distinct duties :—

I.—To clear his Inefficient Balance of the advances.

II.—To note for the information of the Tahsildar and Sadr Wasil Baqi Navis, the prospective reduction of next year's Qistbandi, and the remission of the *current* balances.

III.—To adjust the disturbance caused in a coparcenary estate by the appropriation of the land of some sharers, and to take care that the reduction and remission reach that individual co-sharer who is entitled to it.

Difficulties in a coparcenary village.

13.—This last matter is most difficult, the others are mere matters of routine. Whenever the land is divided, and separately possessed, by the several coparceners, the party, whose land is taken, will be entitled either to the possession of other land in the village, or to the benefit of the entire remission on his own holding. It will be requisite not only to remit a certain amount of the Government demand, but to declare in what way the particular individual is to be compensated for the land, which has been occupied. Whenever the rights in a village are according to ancestral shares, it may possibly happen, that the occupation of any considerable portion of the cultivated lands will involve the partition and re-allotment of the whole lands: if such questions are not set at rest, the whole community will be disorganized. Arbitration is the mode for overcoming such difficulties, and the Tahsildar is responsible, that the subject is not neglected. In his final report, acknowledging the receipt of Government sanction, he should state what has been done, and the case should not be struck off the file, or received into the Record Room until this is certified. Likewise the Revenue Sarishtadar and Record-keeper are responsible that no cases are placed in the Record Room, in which are not filed receipts for compensation, acknowledgment of Tahsildars, with regard to reduction of demand, and adjustment of balances, and memo. from the account department of adjusted Inefficient Balance.

Land released from occupation for Government.

14.—It frequently happens that Cantonments are abandoned, and the land formerly appropriated, is thrown back for settlement on the hands of the Deputy Commissioner, but its position is much altered;

it is cut up by roads, and encumbered by buildings, and is the property of Government if full compensation has been paid. The old proprietors should be offered the pre-emption on the refund of compensation, and a fair adjustment of the value of the improvement, or the injury of the land. It is not necessary to revive other extinguished rights, such as those of the Jagirdar, Mafidar, and Cultivator, but this can be done if particularly desired. Land previously occupied by an old line of road should be restored by the Public Works to the Revenue Department, when the new line is opened, and a deduction should be made on that account from the amount charged for the newly occupied land, as provided for in columns 13 to 16 of the revised compensation Statement No. I.

IV.—Mode of calculating compensation.

15.—The compensation and reduction of demand are to be calculated in the following manner. There are four (4) separate transactions :—

I.—The reduction of the Government demand.

II.—The compensation for rights of Jagirdar and Mafidar.

III.—The compensation for proprietorship of all kinds, biswadari or taluqadari.

IV.—The compensation for cultivation.

No annas or pies are to be allowed in these calculations. Every thing below eight annas is to be struck out, and amounting to or exceeding that sum to be entered as 1 Rupee.

Mode of calculating reduction of Government Revenue.

16.—In all districts, which have been regularly settled, the rates on cultivation and culturable area (not cultivated) are recorded, but, as the different portions of the area of most villages differ in quality, the assessing at an average rate is not fair; the more prominent distinctions of irrigated, unirrigated, highly manured in fields, garden lands, and groves, dofasli, bêt, bânjar, or whatever principal distinctive features were recorded at settlement, should be discriminated, and the particular rate applied. The assessment of the appropriated land will thus be discovered, and entered for reduction.

Mode of granting compensation to revenue assignees.

17.—But if the revenue of the whole or a portion of the area, has been assigned to any one, as a revenue free tenure, it is obvious that a reduction will not be sufficient; the value of the loss of revenue to the

Government assignee must be estimated: the present policy is to purchase out all such incumbrances, and not to grant pensions, or assign the revenue of other lands. If the assignment be for more than one life, or for term of settlement, or for perpetuity, the compensation is to be calculated at fifteen year's purchase of the revenue brought out as described in para. 16 of this Circular; if the assignment be only for life, the value is to be calculated, (excluding months and days) according to the scale laid down by Government for buying out pensions,* by which a fixed graduated value is given with reference to ages *under* certain periods. The amount thus calculated is to be paid to the incumbrancers, and his right is thus extinguished. But it often happens that a nazarana is paid annually by Jagirdars, and is in fact a deduction from the revenue of the Jagir; in such a case a proportionable amount of the nazarâna should be remitted and entered in Statement No. II., and the amount of compensation must be calculated after deducting the nazarâna proportionable to the area appropriated.

	Year.	*Rupees.*
Under.....	10	13
10	19	12½
20	24	12
25	29	11½
30	34	11
35	39	10½
40	44	10
45	49	9½
50	54	9
55	59	8
60	64	7
65	69	6
.....	70 or above	5

Mode of calculating compensation to proprietors.

18.—Compensation to proprietors used to be granted in the form of an annual malikanah, but it is considered now more advisable to pay a fifteen years' purchase, which enables the full charge to be made to the particular work for which the land was occupied. The value of the share of the proprietor in the produce is to be estimated at 25 per cent, or quarter of the Government jama, brought out as described in para. 16 of this Circular; the result of a fifteen year's purchase of profits, calculated at this rate, is that for every hundred rupees reduction of assessment, 375 rupees is to be paid in cash to extinguish the rights of property and of cultivation.

Mode of distributing compensation.

19.—Where the proprietor cultivates himself, the whole sum will be paid to him in his double capacity; when the cultivator paying the Government revenue by bâchh gives a malikanah only to the proprietor, the value of that

malikanah only will go to the proprietor, the rest to the cultivator; where no malikanah is paid, the proprietor will receive only 5 per cent; where the cultivator pays in kind, or at a fixed assessment as an hereditary cultivator, he will receive ten per cent, and the proprietor fifteen per cent; where the cultivator is a tenant at will of five years standing, he will receive five per cent, and the proprietor twenty per cent; a cultivator below five years' standing has no claim; the Deputy Commissioner has authority, in special cases, to modify this distribution. There may be other superior or intermediate tenures, which are extinguished, for instance the tâlûqadâri percentage allowed to the ancient, but ousted proprietors as quit rent, or the beneficial lease granted to the ex-mafidar, or the heirs of the deceased mafidar, or leases purchased of Zamindars for a consideration, or gardens planted by non-agriculturists, or other tenures based on local custom; the twenty-five per cent must be so apportioned as to satisfy every claim; no further charge will be admitted.

V.—Form of Report.

20.—Two general statements, prepared on one sheet of paper, are required; the forms are both given in the Appendix. The first shows the whole compensation to be paid and debited to the particular department for which the land is occupied; the second shows the annual loss either by way of land revenue or nazarâna, which the Government has accepted, and a copy of which will be the warrant for the reduction of next year's Qistbandi.

21.—A separate statement and report is required for every separate work. It only creates confusion to lump many together, and if the work, as a road or canal, be a great one, which cannot conveniently, and *without delay*, be reported on in one statement, the Deputy Commissioner should state, when sending up the first portion, in what subdivisions he proposes to report it, either by parganahs or in blocks of three or five miles, or on some understood system, and each succeeding statement should be numbered alphabetically, referring back to the preceding one, that an idea may readily be formed of the extent and cost of the whole work. It is a fault on one side to delay the statements until the whole work is completed, and a fault on the other to send it up so piecemeal and blended with other works, as to evade all scrutiny.

Land required for private purposes.
Circular No. 33, of 1856, (page 32 of Vol. 2 of Finl. Commr.'s Circulars.)

22.—Public Officers, or others, when providing themselves with private residences, must make their own terms with the owners of the land, which they may wish to occupy. All authoritative interference is strictly prohibited; but European owners of land, occupied for private residences, may be permitted to redeem or compound for the land tax incident on the land, by paying down a given sum fixed according to the standard laid down in the N. W. Provinces for nazûl land, and in such cases a simultaneous reduction of the jama of the village should take place.

Village Statements. I.—Malgûzari land.

II.—Revenue-free land.

III.—Wells, trees, houses, crops.

General (district.) I.—The compensation.

II.—The reduction of revenue.

VILLAGE STATEMENT No. I.

STATEMENT OF LAND which pays Government Revenue in Mouza _____ *occupied for the purpose of* _____

1	2	3	4	5	6	7	8
Area in acres.	Name of proprietors.	Name and status of cultivators.	Number of field.	Class of land.	Rate of land.	Revenue of land.	REMARKS.

VILLAGE STATEMENT No. II.

STATEMENT OF LAND assigned to Jagirdar or Mafidar in Mouza _____ occupied for the purpose of _____

1	2	3	4	5	6	7	8	9
Name of Jagirdar or Mafidar, with nature of tenure.	Area in acres.	Name of proprietor.	Name and status of cultivators.	Number of field.	Class of land.	Rate of land.	Revenue of land.	REMARKS.

VILLAGE STATEMENT No. III.

ESTIMATED COST OF WELLS, TREES, BUILDINGS, CROPS, &c. IN MOUZA _____ OCCUPIED FOR THE PURPOSE OF _____

1	2	3	4
Description of property.	Name of proprietors.	Estimated value.	REMARKS.

LIBRARY

No.

STATEMENT of compensation and refund of revenue due for

1	2	3	4	5	6	7	8	9	10	11	12	13	14
Number.	Village.	Rent-free or khalsa.	For what work taken up, and source from which amount of compensation will be paid.	When occupied.	*Authority for occupation.*			Area of the land taken in acres.	Average rate of the settlement of the mahal per acre.	Jama of one year calculated at average settlement rates.	Jama of one year calculated with reference to the character and circumstances of the land occupied.	*Deduct on account of site of old road or land given up.*	
					Office.	Number.	Date.					Area.	Jama of one year.
					Total,								

DEPUTY COMMISSIONER'S OFFICE,
ZILLAH _____
The _____ 18 _____

I.

lands occupied for public purposes in the district of _____

15	16	17	18	19	20	21	22	23	24	25	26
Balance after deduction.		Period for which refund is claimed.	Amount of refund due for the foregoing period.	Add value of grain, trees, houses, wells, &c.	*Compensation for loss of revenue to Jagirdars holding for life, calculated at life annuity rates.*			Compensation for loss of revenue to Jagirdars or Mafidars holding in perpetuity, or for term of settlement, or for more than one life at 15 years' purchase of jama.	Compensation for loss of proprietary profits.	Total amount due to individuals.	REMARKS.
Area.	Jama of one year.				Age of Jagirdar or Mafidar.	Number of years purchase.	Value.				

Deputy Commissioner.

No. II.

STATEMENT OF PROPOSED REDUCTION OF GOVERNMENT KISTBANDI, (LAND REVENUE AND NAZARANA) OF THE _____ DISTRICT, ON ACCOUNT OF KHALSA LAND OCCUPIED FOR PUBLIC PURPOSES.

1	2	3	4	5	6	7	8
No. in compensation statement.	Name of village.	Yearly revenue of land appropriated, as shown in column 16 of Compensation Statement.	Yearly reduction to be given on khalsa lands, rejecting fractions of a rupee.	Yearly reduction to be made in Government nazarâna.	Total reduction to be made in the Government Qistbandi, as entered in columns 4 and 5.	Reduction in Qistbandi from what harvest and year proposed.	REMARKS.

IV.

Circular No. 16.

Dated 21st January, 1861.

TO ALL COMMISSIONERS.

REVENUE.

(Liability of deeds of sale or mortgage of land to stamp duties.)

It has been ruled on a reference from the Deputy Commissioner Amballa to Commissioner Cis-Sutlej States, with the approval of Government, that the mere fact of mutation of names in the Collector's register shall not suffice to exempt from the stamp duties, prescribed in Sections 19, 25, 36 of Schedule A. of Act XXXVI. of 1860, any transfers by sale, gift, or mortgage, which would ordinarily be held to be subject to those rules.

2.—District Officers are to satisfy themselves before recording Dakhil Kharij, that the deed of conveyance, gift, or mortgage, has been properly drawn up on a stamp of the requisite value.

V.

Circular No 17.

Dated 24th January, 1861.

TO ALL COMMISSIONERS.

REVENUE.

(Instructions for copyists and appeal writers.)

Much trouble is occasioned in this Court, both to Suitors and to Officers, from the inattention evinced by copyists in the Courts of Commissioners, to orders which have been issued regarding copies and petitions of appeal; and to the rules prescribed by the New Stamp Act. The following instructions are therefore issued, for distribution to copyists, who will be liable to fine by an order from this Court, where orders have not been strictly adhered to.

1*st*. All copies of orders that are written on stamped paper, are to be written on one side only of stamp paper No. 3. If No. 3 paper be not available, as much stamp paper of other values or sizes may be used as would be necessary to make up the requisite amount of No. 3 stamp. If more than one sheet be required, as many other sheets each of the same size and value, are to be used as will contain the order.

Judicial Commissioner's Book Circular 10, of 1861.

2*nd*. All copies of orders, in cases below Rupees 50 of every description, are to be on plain paper.

3*rd*. All copies of judgments and decrees (except for cases under Rs. 50) intended for presentation in Court, must be on stamp paper of the value of one rupee in regular revenue cases, eight annas in all other cases.

This does not apply to copies of orders of this Court, granted from this Office.

Judicial Commissioner's Book Circular 58, of 1860.

4*th*. It will not be necessary, in future, to file copies of orders in vernacular, as well as in English. Where the English order is the original it will suffice to file a copy of the order in English, on a stamp paper of the prescribed value, without its counterpart in the vernacular. But should the appellant require it he may be allowed to take a copy of the vernacular order as well upon plain paper, provided that no such copy on plain paper be presented in, or received by, any Appellate Court.

5*th*. Appellants must not be put to needless expense by a licentious and widely-spaced method of writing. A No. 3 stamp should never contain less than 20 lines, and no space is to be wasted.

2.—As clauses I. and II. of para. 2, and clauses I. and II. of para. 5 of Book Circular No. 22 of 1860, also clauses II., III. and IV. of para. 1 of Book Circular No. 26 of 1860 are superseded, it has been thought right to note above the points on which existing rules are altered. But for the rest, all Officers are requested to observe strictly the orders laid down in those Circulars; disobedience to which can only result from carelessness, and will render the offending copyist, or appeal writer, justly liable to the punishment above indicated.

V A.

CIRCULAR No. 19.

Dated 28th January, 1861.

TO ALL COMMISSIONERS.

REVENUE. (Income Tax.)

It having been ruled by the Supreme Government that pensions drawn, or income from any other source, received after 31st October 1860, are to be charged with Income Tax, irrespective of the period for which such pension, allowance, or other payment may be drawn; I request that assessments be made accordingly.

(FOR CIS-SUTLEJ ONLY.)

P. S.—This order supersedes the instructions conveyed by Mr. Cust's docket No. 4,797 of 7th November last.

VI.

CIRCULAR No. 20.

Dated 30th January, 1861.

TO ALL COMMISSIONERS.

REVENUE. (Returns of work done by Assistants and Extra Assistants.)

As great diversity of practice exists in the preparation of the Quarterly Returns of work done by Assistants and Extra Assistants in the Revenue Department, I request that they may be submitted in future in the enclosed form. They can be filled up with ease by a due classification of each officer's cases according to Book Circular No. 25 of 1860.

2. The original returns of District Officers should not be forwarded to this office, but a general one prepared in your Office in the same form.

ABSTRACT STATEMENT shewing the work performed by Assistants and Extra Assistants in the Revenue Department in the _____ during the quarter ending.

1	2	3	4	5	6	7	8	9	10	11	12	13
			DETAIL OF WORK PERFORMED.									
Division.	District.	Name of officer with powers.	A. Settlement.	B. Land Revenue.	C. Judicial.	D. Registration.	E. Miscellaneous.	F. Excise.	G. Accounts.	Total.	Remarks by Deputy Commissioner.	Remarks by Commissioner.

VII.

CIRCULAR No. 21.

Dated 1st February, 1861.

TO ALL COMMISSIONERS.

REVENUE.

(Applications for Superannuation Pensions.)

Applications for the grant of Superannuation Pensions are frequently submitted in so incomplete a state that the labour of making a clear representation of the applicant's right to the claim, which should properly be undertaken by the local authorities, devolves upon this office. With the view, therefore, of obtaining full information upon all the points to be taken into consideration, and in order to avoid the loss of time occasioned by the numerous references, which it is very often found necessary to make before a case can be considered in a fit state to be laid before Government, I have the honor to request your attention to the following points in all applications of the kind that you may hereafter submit for orders :—

1st. It must be ascertained by a reference to the rules, commencing at para. 470 of the Civil Auditor's Manual, that the applicant's claim to pension is admissible.

2nd. The service under Government must be fully detailed in column No. 9 of the register ; showing clearly the several capacities in which the applicant served, the time he served, and the salary he drew in each.

3rd. If there be any break in the period of service it should be stated ; also the cause thereof.

4th. A certificate of incapacity, attested by a standing Medical Committee, is indispensable in all cases where the service does not amount to 35 years.

5th. The register, containing information on all the points above adverted to, should be submitted to the Civil Auditor for verification of periods of service and rates of pay.

6th. For those periods of service not traceable by the Civil Auditor, or not explicable by the applying officer, the applicant should be called on to furnish a written statement made upon oath or solemn declaration—affording full information in regard thereto. An English copy of this declaration should then be attached to the register.

Vide para. 492 of Civil Auditor's Manual.

2.—The application, after being thus rendered complete, should be submitted to this office with such recommendation as you may be disposed to make—the reasons for such recommendation being briefly stated.

VIII.

Circular No. 27.

Dated 5th February, 1861.

TO ALL COMMISSIONERS.

REVENUE.

(Falsification of registers, and accounts of deposits.)

It was recently brought to light, in one of the districts of the Panjâb, that a system of falsifying the registers and accounts of deposits, had been carried on by the native officials in charge of that department for a length of time, which has led to a correspondence with the Accountant, and with the Panjâb Government, with a view to devising means for guarding against such occurrences in future.

Para. 4 of my letter to the Secretary to Government of the Panjâb, No. 88, dated 29th ultimo.

Para. 3 of Secretary's reply, No. 180 dated 1st February, 1861.

2.—I now annex for your information and guidance extracts, as per margin, from this correspondence, and with reference thereto, request that before the close of the current official year, you will report to this office the state of the accounts in the several districts of your division; that you will at all times consider it an important part of your duty to scrutinize the accounts, registers, and other books appertaining to those treasuries, and that you will communicate freely with the Accountant on all subjects which may appear to you deserving of his notice.

EXTRACT para. 4 of a letter from Financial Commissioner Panjâb, to Secretary to Government Panjâb, No. 88, dated 29th January 1861.

"Much, however, might, I think, be effected by his (the Accountant) being authorized to send for such registers or other detailed accounts of any treasury, as he might desire to see; as also by his pointing out to Commissioners the points in connection with the Department of Accounts, most requiring, at any time, their careful scrutiny, and corresponding with them more freely, than has heretofore been the practice. His remark in his letter of the 1st November to Mr. Cust's address, that "control to be efficient, must be local," is I think undeniably just, and no position is so favorable for exercising this control, as that of the Commissioner, if he have the benefit of the Accountant's advice and guidance."

EXTRACT para. 3 of a letter from Secretary to Government Panjâb, to Financial Commissioner Panjâb, No. 180, dated 1st February 1861.

3.—"I am to request that you will call on all Commissioners, at the end of the present cold season's tours, to report the state of the accounts in their several districts, and that you will impress on them that it is an important part of their duty to scrutinize the treasury accounts at least once a year, and to see that they are properly brought up."

IX.

Circular No. 28.

Dated 6th February, 1861.

TO ALL COMMISSIONERS.

REVENUE.
(Talabana in appeal cases discontinued.)

With reference to the enhanced cost of the stamp required for petitions of appeal under the operations of Act No. XXXVI. of 1860, I request that the injunction conveyed in Judicial Commissioner's Book Circular No. 9 of 1861, may be held to apply equally to this department, and that accordingly, in future, no talabana be charged in appeal cases.

IX A.

Circular No. 29.

Dated 7th February, 1861.

Nos. 682, 683, 684, 685, 686 and 687.

TO THE COMMISSIONERS OF DELHI, HISSAR, CIS-SUTLEJ, AMRITSAR, LAHORE, AND MULTAN.

Revenue.

(Enhanced assessment on account canal irrigation.)

I have the honor to forward a copy of a letter No. 47, dated 9th ultimo, from the Secretary to the Government of the Panjâb, and with reference thereto, request that the Deputy Commissioner of any district in your division, which contains one or more canals, maintained at the expense of Government, may be directed to have prepared and submit without delay, a statement in the form prescribed, showing the enhancement of assessment resulting from the said canal, or canals in addition to the amount separately levied as water rent.

2.—Those villages only will of course be entered, which are irrigated by the canal; or of which the assessment has been enhanced in any way, in consequence of the presence of the canal; so far as this may be readily ascertainable.

3.—The filling up of the 3rd column, it will be perceived, comprises the entire gist of the matter. It will require some care; and the exercise of a judicious discretion; to determine, with as great an approximation to accuracy as possible, what assessment the village would have borne, but for the existence of the canal your own supervision should be exercised, in testing the probable accuracy on this point, of the returns submitted to you; but when once determined, the operation will not have to be repeated in any succeeding year.

4.—After the returns for your division shall have been completed, and examined and tested by you, you are requested to submit them to this office that they may be disposed of, as directed by the Lieutenant Governor, and it need hardly be observed, that to admit of their being made use of in preparing the accounts of the current year, it is essential that they reach me some time before its close.

X.

Circular No. 32.

Dated 11*th February*, 1861.

TO ALL COMMISSIONERS.

REVENUE.

(Certificates of decisions in summary or regular revenue suits to be given gratis.)

I request that on the decision of a Summary Suit, or a Regular Revenue Suit, a certificate of decision in the annexed form may always be given to both parties without charge.

2.—Should the party, for whom the decree is given, have occasion to sue for execution of the same, it will be sufficient for him to file this certificate with his petition for execution of decree, instead of requiring him to file a copy of the decree in extenso.

3.—Where in a case of Rupees 50 or upwards, execution does not issue without the presentation of a petition; the petition must be upon an eight anna stamp, but the certificate should always be on plain paper.

FORM OF CERTIFICATE OF DECISION.

No.	Date of decision.	Decree in favor of whom.	Against whom.	Particulars of decree, costs &c.	Order for execution.	REMARKS.

XI.

Circular No. 35.

Dated 26th February, 1861.

TO ALL COMMISSIONERS.

Revenue.

(Preparation of English record of Revenue Judicial cases.)

I have the honor to request that the following instructions which have been adopted with some slight modifications from the Judicial Commissioner's Book Circular 15 of 1861, may in future be acted upon in the preparation of the English record of Revenue Judicial cases.

I.—The English portion of the proceedings is not to be tied up indiscriminately with the Vernacular papers, but is to be threaded on a separate string. But the English papers are to bear the same number which they would have borne if filed with the Vernacular papers, and must be entered in the Index on the fly leaf of the misl, as they have been heretofore entered.

II.—All English proceedings are to be written on foolscap paper.

III.—In the heading of the deposition it should he stated whether it is the deposition of the Plaintiff, or Defendant, or of the Plaintiff's witness or of the Defendant's witness.

XI A.

Circular No. 38.

Dated 2nd March, 1861.

TO ALL COMMRS. AND DEPUTY COMMRS.

Revenue.

(Income Tax Clerks, &c., to be sworn to secrecy.)

Draws attention to Income Tax Ruling No. 42, published at page 428 of the *Calcutta Gazette*, directing that Clerks and other persons employed in copying or abstracting Income Tax Assessment returns or registers, are to be sworn to secrecy. Observes that the orders to the contrary contained in Circular No. 105, dated 31st October last, are hereby cancelled.

XII.

CIRCULAR No. 41.

Dated 6th March 1861.

TO ALL COMMISSIONERS.

REVENUE.

(Forms for keeping Income Tax Accounts.)

I have the honor to circulate the accompanying set of forms to be employed in future, in keeping the accounts of Income Tax, assessed by District Assessors. They have been adopted, with some slight modifications, from the forms enjoined by the Sudder Board of Revenue N. W. Provinces.

2—In filling in those entries of these forms which appertain to Towns; it will be convenient if the returns be so abstracted, as to bring together all the members of the same trade or guild in one consecutive series, with a separate line of totals, in red ink or otherwise, for each. Where a lump sum has been fixed upon a guild or trade, it will only be necessary to enter such lump sum in one item in these forms,—the name of the guild or headman alone, being substituted for the details indicated in columns 2 to 5. It may be well to have a detail of this lump sum drawn up for the satisfaction of the headman or other collecting party; for the satisfaction of the brotherhood from whom he collects; as well as to guard against peculation on his part—but such detail is not necessary or required for the forms prescribed by this Circular.

3—In the case of mere villages, on the other hand, no detail of individuals need be given in these forms at all. The number of persons in them, liable to Income Tax, will be but small; so that one entry will ordinarily suffice for each village, and those villages only will be entered, which contain one or more persons assessed to the tax. The Deputy Commissioner should exercise a sound discretion in determining which shall be treated as towns, and which as mere villages; and where in the latter, any person or class may be separately assessed, for special reasons; their names should be separately entered, under the name of the village.

4.—Where secrecy is desired in the case of individuals separately assessed, a cipher can be inserted in lieu of name, parentage, &c.

5.—As the detailed Statements required for the Saddar Office may already have been prepared, in some Districts, in the form prescribed by Circular of the Panjab Government, No 20 of the 24th September last, the adoption of the accompanying forms for the current year is not made obligatory. But they should be adhered to, as far as may be practicable, without much extra labour—even though the information indicated in columns 6 to 8 of Form No. I. may not at present be procurable. And all Statements prepared hereafter should be drawn up exclusively according to these exemplars.

6.—It will be optional with District Officers, to have the whole or any portions of them prepared and recorded in English or Vernacular as may be found most convenient. Bnt in whatever character they may be recorded; they should at all times be forthcoming in a complete state, so as to admit of inspection by the supervising authorities.

7.—In columns I I and 15 of Form No. I. "Schedule No. 4. "the sums deducted as Income Tax by the Civil Auditor, or any other ex-Officio Assessor, should not be shown; only the assessments by the District Assessor should be shown here. Ex-Officio Assessors will supply separate returns.

No. I.

STATEMENT of Assessment of Income Tax for the year, from 1st August 186 *to 31st July* 186 *for Pergunnah or City* } *of the* *District*

1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20
					PROFITS.							DUTIES.							
					Schedule No. 1.											Detail.			
Number.	Name of trade or occupation.	Name.	Parentage.	Residence.	Land assessed	Revenue free land.	Houses, Gardens, &c.	Total.	Schedule No. 2.	Schedule No. 4.	Grand Total.	Schedule No. 1.	Schedule No. 2.	Schedule No. 4.	Grand Total.	3 per cent.	1 per cent.	2 per cent.	REMARKS

No. II.

DETAIL of instalments of Income Tax under Schedules 1, 2 *and* 4, *for the district for the year, from* 1*st August* 186 *to* 31*st July* 186

1	2	3	4	5	6	7	8	9	10	11	12	13	14
Number.	Name of trade or occupation.	Name.	Parentage.	Residence	*Instalments due on* 1*st February* 186				*Instalments due on* 1*st July* 186				GRAND TOTAL
					3 per cent.	1 per cent.	2 per cent.	Total	3 per cent.	1 per cent.	2 per cent.	Total.	

No. III.

STATEMENT of Demands, Collections and Balances of the *Qist on account of Schedules* 1, 2, *and* 4, *Act XXXI of* 1860, *for the year* 1*st August* 186 *to* 31*st July* 186 *for Pergannah* *(or city*) .. *Zillah*

1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24
				Balance of the previous Qists.				*Current Qist,*				*Total Demand.*				*Collections.*				*Balances.*			
NUMBER.	NAME.	Parentage.	Residence.	3 per cent.	1 per cent.	2 per cent.	TOTAL.	3 per cent.	1 per cent.	2 per cent.	TOTAL.	3 per cent.	1 per cent.	2 per cent.	TOTAL.	3 per cent.	1 per cent.	2 per cent.	TOTAL.	3 per cent.	1 per cent.	2 per cent.	TOTAL.

NOTE.—Collections of sums actually due are alone to be shown in the above Touzih. Any sums realized in anticipation of future qists must be separately entered in a memorandum at foot.

No. IV.

(FIRST or Second) Half monthly statement of Defaulters on account of Income Tax, under Act XXXII of 1860, *for the month of*

1	2	3	4	5	6	7	8
NUMBER.	Name of Defaulter.	Parentage.	Residence.	Balance of last Touzih.	Collections.	Balance.	REMARKS.

XIII.

Circular No. 47.

Dated 20th March 1861.

TO ALL COMMISSIONERS.

REVENUE.

(Annual Statements of Miscellaneous Fixed Revenue prescribed.)

With reference to Mr. Cust's Cir. Memo, No. 36, dated 7th and No. 38, dated 9th May 1860, I have the honor to request, that as soon after the commencement of the year 1861-62 as possible, a Comparative Statement of the Demand for that year, and the current one 1860-61, may be submitted in the annexed form, for Abkari, Muskarat, and all other Miscellaneous fixed Revenue,

2.—When the balances of the above sources of income, for 1860-61 have been enquired into, and remissions made, should any such be necessary, a statement should also be submitted in the form accompanying.

3.—These instructions will apply to future years also.

COMPARATIVE STATMENT of Demand for Abkari, Muskarat, and other fixed Miscellaneous Revenue in the _____ Division for the years 1861-62 *and* 1860-61.

DISTRICT.	*Abkari (District and cantonment.)*				*Muskarat (District and Cantonment.)*				*Tirni, Rakhs, Jungle produce, gardens &c. not included in Kistbaudi*				*Saltpetre.*				*Sajji.*				*Fisheries.*				*Gold washings.*				*Iron and other Mines, (not salt.)*				*Cattle Fairs.*				*Gulkesú.*				*Main.*				*Salt Works.*				*Sayer (chief headings to be entered in col. of remarks.*				*Total.*				REMARKS.
	1860-61.	1861-62.	Increase in 1861-62.	Decrease in 1861-62.	1860-61.	1861-62.	Increase in 1861-62.	Decrease in 1861-62.	1860-61.	1861-62.	Increase in 1861-62.	Decrease in 1861-62.	1860-61.	1861-62.	Increase in 1861-62.	Decrease in 1861-62.	1860-61.	1861-62.	Increase in 1861-62.	Decrease in 1861-62.	1860-61.	1861-62.	Increase in 1861-62.	Decrease in 1861-62.	1860-61.	1861-62.	Increase in 1861-62.	Decrease in 1861-62.	1860-61.	1861-62.	Increase in 1861-62.	Decrease in 1861-62.	1860-61.	1861-62.	Increase in 1861-62.	Decrease in 1861-62.	1860-61.	1861-62.	Increase in 1861-62.	Decrease in 1861-62.	1860-61.	1861-62.	Increase in 1861-62.	Decrease in 1861-62.	1860-61.	1861-62.	Increase in 1861-62.	Decrease in 1861-62.	1860-61.	1861-62.	Increase in 1861-62.	Decrease in 1861-62.	1860-61.	1861-62.	Increase in 1861-62.	Decrease in 1861-62.	

SATEMENT of Demands, Collections and Balances of Abkari, Muskarat, and other fixed Miscellaneous Revenue in the ——————— *Division for* 186—6—.

DISTRICT.	Demand on what account.	Demands.	Collections.	BALANCES.					Balances of previous years.	Remarks shewing amount of Balances remitted, prospects of recovery of remainder, &c.
				In train of liquidation.	Nominal.	Doubtful or undetermined.	Irrecoverable.	Total.		
	N. B.—Headings as in Comparative Statement of Demand also No. 3, 8, 9, 10 *and* 12 *of those given in Circular No.* 59, *dated* 25*th June* 1860.									

XIV.

Circular No. 50.

Dated 22nd March, 1861.

TO ALL COMMISSIONERS.

Revenue.
(Additional clause to the Wajib-ul-arz of Villages intersected by Canals.)

I have the honor to annex a copy of a Cir: Order of the Saddar Board of Revenue No. 3, dated 16th February 1861, laying down the course to be pursued, where a proprietor desiring to bring canal water to his lands, can do so only by carrying it through the limits of another estate.

2.—With the sanction of His Honor the Lieutenant Governor, I request that the course therein prescribed for adjusting such cases, if litigated, may be henceforth followed; an additional clause to this effect indicated in that Circular being added, as opportunity may offer, to the Wajib-ul-arz of each village so situated as to receive water from a Canal, and that whenever that document may be prepared anew, for any such village, the clause in question may be invariably inserted therein.

Circular order by the Saddar Board of Revenue, North Western Provinces.

No. 3 of 1861

TO ALL REVENUE AUTHORITIES IN THE N. W. PROVINCES.

Dated Allahabad the 16th February 1861.

Revenue;
Present.
W. Muir Esq., Senior Member.
AND
R. Money Esq., Junior Member.

No legal power at present exists by which a proprietor who, to bring canal water to his village, must carry a private channel through the limits of another estate, can secure such right of passage.

2.—In order to meet such cases, a stipulation must, in all districts traversed by canals, be entered in the Wajib-ul-arz of every village binding the proprietors to permit the construction through their lands, of such private water-courses as may be decided by the District

Officer to be necessary for opening up other estates to the benefits of canal irrigation. The Government will be prepared in such cases to remit the proportion of its own revenue assessed on land so occupied. For all expenses or compensation occasioned by such occupation, over and above the reduction of Jama, the party requiring the water-courses will be responsible; and proprietors should bind themselves in the Wajib-ul-arz to abide by the decision of the Deputy Commissioner, or by the decision of arbitrators confirmed by the Deputy Commissioner, fixing the amount to be paid in compensatinon.

XIV A.

Circular No. 51.

Dated 17th March, 1861.

TO COMMISSIONERS OF DELHI, CIS-SATLEJ STATES, AMRITSUR, LAHORE, AND MULTAN.

Revenue.
(Lands temporarily occupied for Railway purposes.)

In continuation of Circular No. 30 of 1860, I have the honor to request, that the following additional rules, in regard to the adjustment of claims to compensation on account land temporarily occupied for Railway purposes, may be observed in future. They are adopted from Circular order No. H. of 4th current, of the Sadr Board of Revenue N. W. P.

1*st*.—Where appropriation is apparently of a merely temporary nature, and the occupant or cultivator desires to maintain his title to the land, the best and simplest plan is, for the District Officer to fix the yearly rental to be paid by the Railway authorities for the use of the land, and to make over the amount, periodically to the cultivator.

2*d*.—Such cultivator (whether he was a proprietary occupant, or a simple ryot) would continue as before, responsible for the rent of the land so occupied. Thus no reduction of revenue becomes necessary, and when the land is relinquished, he re-enters on its occupation.

3*d*.—Whenever, upon relinquishment by the Railway authorities, the land is found to have been deteriorated, it will be the duty

of the District Officer to provide, according to the rules under that head, for a fair compensation to the proprietor, or occupant, or if necessary to both.

4th.—Should any portion of the land thus temporarily appropiated be subsequently required for permanent use, a new arrangement will be made.

5th—It is to be understood that when the course laid down in the 1st rule is followed, all payments of rent will pass through the District Officer. No paymets are to be made by the Railway authorities direct to the occupants.

6th—In entering such cases in the Register, as there is no abatement of Jama, the column relating to jama will be blank, but the area will be entered—and in the column of remarks a note will appear thus:—" The proprietary right in the land, remains with the Zamindar. A sum of Rs.———— annually is paid by the Railway Company, to the District Officer, and by the District Officer to the Zamindar (or cultivator, as the case may be.")

XV.

Circular No. 55.

Dated 8th April 1861.

TO ALL COMMISSIONERS.

I have the honor to request that the following additions may be made to the Statement which accompanied Revenue Book Circular No. 11, dated 3rd March 1860, for reporting grants of land desired for planting groves on frequented high roads :—

Revenue.
(Grants of land for Road side Groves.)

First, the heading of Col: 4 is to have word added to it, to show pargannah, and name of high road, and will stand for the future, as noted in the margin. *

*Village and Pargannah to which the land to be granted appertains, and name of high road on which proposed grove is situated.

Secondly, in column 7, the following words are to be entered in red ink.

" In this column, it should be distinctly stated, that cultivated land is proposed to be given, because no uncultivated land is available."

XVI

CIRCULAR No. 64.

Dated 24th April, 1861.

TO ALL COMMISSIONERS.

REVENUE.

(Appointment and direction of Stamp Venders.)

With the sanction of Government, I have the honor to circulate the following rules, for the appointment and direction of Stamp Venders, subsidiary to Sections 20 to 31 of Act XXXVI. of 1860.

First. It is not desired to throw the monopoly of the vend of stamps into the hands of the District Treasurers. In addition to the Treasurer himself, and his Tahvildars, the venders should be selected, as far as may be practicable, from different classes, being partly men vouched for by the Treasurer, and partly men otherwise deemed eligible, from position or character, such as public notaries, (if appointed) Qazies, respectable tradesmen, &c.

Second. All those for whom the Treasurer is not surety, should furnish personal securities for Rs. 50, care being taken that stamps, to a greater value than Rs. 50, never remain in their hands unaccounted for. The District Treasurer will be held responsible for this, and for rendering to the District Officer, from time to time, the accounts of all, whether nominated by himself, or independently selected.

Third. These venders are to sell adhesive stamps, and impressed stamps of value up to Rupees 4. Higher stamps can always be procured at Tahsil or District Treasuries.

Fourth. When the Treasurer delivers over stamps to the venders, he is to allow discount as below :—

Law stamps,	...	...	...	2 per cent.
Adhesive stamps,...		...	...	6¼ per cent.

Law stamps will always be sold to private parties at the nominal value; but private parties purchasing adhesive stamps from District Treasurers will be allowed discount at 3-2 per cent, or two pice in the Rupee on all purchases in even sums of five rupees and above. Venders other than District Treasurers need not allow discount.

Impressed bill stamps are, at least at present, not in the general market. No orders are, therefore, required with regard to allowance of discount in respect of them.

Fifth. Every vender may use his own discretion, in regard to the values and nature of the stamps he purchases from the Treasurer within the limits named in rule third.

Sixth. Before granting a license the Deputy Commissioner should see that every vender is supplied with a copy of Act XXXVI and its schedules, and also Acts XL and LI of 1861, and understands generally their provisions in regard to receipts, simple bonds, hoondies, deeds of sale, or mortgage, engagements to cultivate, &c. Venders, in cities, and commercial towns in particular, may reasonably be required to evince an intelligent apprehension of the provisions of the Act, while in the case of those in rural Tahsîls or villages, a somewhat lower standard may suffice.

2. From the returns submitted in reply to Circular No. 126, dated 8th December, 1860, it appears that great diversity of opinion exists as to the number of venders required. No specific instructions on this point appear to be at present called for, or practicable. The main point to be looked to is that a sufficient number be appointed to meet the requirements of the people. Should an excessive number be at first appointed in any locality, it can readily be reduced if deemed necessary. The principle of payment by a percentage ensures uniformity of charge whatever may be the number of venders appointed.

3. It has been proposed that Patwaris be appointed Stamp Venders; but this is not deemed desirable. This class of persons is already fully occupied; their duties require them to be frequently on the move; and to entrust them with pecuniary transactions might lead to abuses.

4. A form of license in English, with Vernacular translation, accompanies this letter. All venders heretofore appointed, whether District or Tahsîl Treasurers or others, are now to be supplied with this document, on plain paper, and no license is to be granted in future, save in this form.

5. District Officers should earnestly watch the working of this important measure for aiding the Imperial Revenues; and should not fail, in every case of wilful disobedience of the law, to obtain leave to prosecute from the Commissioner; who is hereby appointed to be the "Public Officer to direct such prosecutions under the last clause of Section 37 of the Act.

FORM OF LICENSE.

District of _____

Tahsil _____

You _____ by trade a _____

_____ resident of mouzah _____ Tahsil _____

District _____ are hereby appointed to be a vender of Bill and Law Stamps not exceeding in value four Rupees for each stamp, and adhesive stamps of every sort under Act XXXVI of 1860. You shall not sell any stamp above its nominal value, nor sell any counterfeit stamp, nor refuse to sell any stamp in your possession for which the legal price is tendered in the legal currency; nor do any thing contrary to the Act or opposed to good faith; when selling Law Stamps you are required to enter on them the endorsement prescribed by Section XXI of the Act. You are faithfully to account, from time to time, for the full value of the stamps delivered to you, and your accouuts of stamps are at all times to be open to inspection by the Deputy Commissioner under the penalties prescribed in the said Act XXXVI of 1860.

Given under my hand this _____ *day of* _____ *in the year* _____

_____

Deputy Commissioner.

N. B.—This license is not transferable, and is always to be hung up together with the schedules, annexed to the Act, in a conspicuous place in your shop, or place employed by you for the sale of stamps.

XVII

CIRCULAR No. 68.

Dated 4th May, 1861.

TO ALL COMMISSIONERS.

REVENUE.

(Compensation for land appropriated for public purposes.)

In the preparation, in future, of Statements of Compensation, and Refund of Revnue on account land taken up for public purposes, I have the honor to request that where a portion of the land is Mâfi or Jagîr, the arrears due on this as entered in column 18 be discriminated from that due on Khalsa lands, the latter being marked with the letter A, and the former with the letter B.

2.—A note should at the same time, be entered at the foot of the statement, explanatory of this—and the words' or payment' should be entered in the heading of columns 17 and 18 after the word 'refund.'

3.—The discrimination, now prescribed is necessary; as the arrears due on Mâfi land are not of the nature of a refund, and their payment cannot be audited under that designation.

XVII A.

CIRCULAR No. 72.

Dated 17th May, 1861.

TO ALL COMMISSIONERS.

REVENUE.

(Classification and record of Railway lands..

Among the enclosures of my better No dated 13th May, 1859, respecting the classification and record of land made over for Railway purposes, there was one, No. 852, dated 21st January, 1859, from the Officiating Secretary to Government of India,

to the Officiating Consulting Engineer to Government of India in the Railway Department. I have now the honor to annex copy of a Circular, No. 9, dated 16th March, 1861, issued by the Government of India in the Public Works Department, with exemplar plan sheet, which I request may be considered to stand in the place of that enclosure.

COPY CIRCULAR No. 9 OF 1861.

EXTRACT from the Proceedings of the Right Hon'ble the Governor General of India in Council.

Fort William, 16th March, 1861

PUBLIC WORKS DEPARTMENT.

Railway. General.

Read again letter No. 852, dated 21st January, 1859, from Major R. Strachey, Officiating Secretary in this Department, to the Officiating Consulting Engineer to the Government of India, in the Railway Department, communicating observations and orders relative to the system to be followed in keeping a record of lands made over to, or connected with, Railway Companies, and regarding the terms of its occupation.

Read again Railway Despatches No. 6 of 12th January 1860, and No. 71, dated 16th August 1860, from Her Majesty's Secretary of State for India, and also the reply of the Government of India, to the former No. 34 of 17th May, 1860, all relating to certain modifications of the above rules, which have been considered necessary.

Observations. The following revised rules appear to meet the views of Her Majesty's Secretary of State for India, regarding the terms on which land for Railway purposes shall be allotted and registered, and they are elucidated by the form of schedule subjoined.

REVISED RULES.

1. Land required for Railway purposes may be divided into four Classes, A, B, C, and D. First, Class A, land which a Railway

Company receives free of charge under the contract with the Government, for permanent occupation. *Second*, Class B, land also provided free of cost, but only for temporary occupation. *Third*, Class C, land which the Railway company has to provide at its own cost. *Fourth*, Class D, land which does not come directly into the possession of the Railway company at all.

2. Class A, will comprise the land required for the permanent works of a Railway including the road with its bridges, &c., and all stations, workshops, permanent storehouses, and the like, necessary for the line when opened. The occupation of this land by a Railway Company will be so far permanent that it will only cease when their contract expires, and the whole lapses to Government. It is provided free of charge.

3. Class B, will contain land essential for the execution of the permanent works of a Railway, but not required after the completion of the line in part or whole. It also is provided free of charge. Such is land for spoil banks, for extra excavation to make banks, for river diversion, and for the storeage of Railway materials held in stock by the Railway Company, pending the construction of the line, or their despatch to the works.* The occupation of this Class of land will be temporary. On its restoration to the Government, the proper time for which will be settled in each case between the Railway Officers and the Consulting Engineer, it will be for the Revenue Officers to dispose of it to the best advantage of Government.

* This last sort of land is allowed free under the Right Honble the Secretary of States despatch No. 25, dated 30th November 1858.

4. Class C, will contain the land which a Railway Company has to provide at its own cost. This is land which is required for the provision or preparation of materials; for purposes contingent on the actual execution of the works on the line, or for other miscellaneous objects which the Government recognizes as falling legitimately within the scope of the Railway Company's operations though not giving the company a claim to the provision of land free of charge. As a Railway Company is bound to pay for the construction of all works out of the Capital, receiving only from Government without charge, the land on which the works stand, the provision of all materials, and the means of facilitating the execution of all works are to be at the

cost of the Railway Company.* It is proper to bear in mind that this land will in part deteriorate by the use to which it is put, and in part will not so deteriorate. Further the occupation of some of it will be temporary, and of some of it may be permanent. In all cases, however, it will be most convenient to deal with the land in the first instance in the same manner. It will be taken possession of by Government, and handed over to the Railway Company for occupation of at a fair rental. When the necessity for occupation ceases, the land will be given up again to Government by the Railway Company, the proper time for this being determined as under class B, by the Railway Officers and Consulting Engineer. On its restoration to Government the Revnue Officers will examine the condition of the land. If it has not deteriorated all claim against the Railway Company, will then cease on account of it. If it has deteriorated the Revenue Officers will assess the amount of injury and the Railway Company will pay that sum which, like the rent, will be charged against the Railway Capital. In both cases the Revenue Officers will, then, further dispose of the land in the best way possible.

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* *The following words were also in the original rules.*

" In this Class, therefore, will fall all land for brickmaking, for quarrying balast, A for houses for persons employed on the work &c. So also land for houses for Engine Drivers, and the like, on the line when opened, and for other similar purposes, will come under Class C.

But Her Majesty's Secretary of State for India thought that any particularization in the rule might raise questions as to the power of Government to alter or vary the terms of the contract (a power which the Government has no intention of claiming.) It has, therefore, been thought best to give these words in a note simply for the guidance of the Officers of Government and parties intersted as to the construction which Government puts on the contract, in regard to certain points of frequent practical application.

A. in the original rules the word " for roads to works in progress " here found place. They have now been struck out as calculated to mislead. It is clear a road may be required from a site, used temporarily for storeage of materials, itself in Class B. This would carry the road itself into the same Class. A road from a brick field or quarry would be in the same category as the brick field or quarry, viz : Class C. Whereas a road from a detached but permanent storeyard, although leading " to works in progress " would not the less come under Class D, should such road still be necessary after the completion of those particular works. Thus *generally*, the circumstances of the tenure of land *at the end of the road* furthest from the Railway, will decide the Class into which the road itself shall be placed.

5.—Class D, will contain that land, which being required in consequence of the works of a Railway still does not come directly into the occupation of the Railway Company; it will be provided free of charge. It will be exclusively land for roads,—either new roads leading to Railway stations, or to permanent store yards or workshops detached from the main works or diversions or changes of old roads made necessary by Railway works.

6.—Inconvenience is likely to arise if Railway Companies are permitted to hold land on their own account, or otherwise than is above explained; by causing them to rent from the Government all land to which they are not entitled free, in the manner above explained, simplicity in the tenure of their property will be secured which will be a matter of importance at a future time when the Railway may be transferred to Government. The determination of the value to be paid by the Government for any land not included in Class A, which might be held by a Railway Company, would certainly be in such an event, a great embarassment.

7.—Houses, trees, tanks, or other property, on land which is not provided free of charge, and for which special payment or compensation is necessary, will be paid for, at once, by the Railway Company. In the case of land provided free of charge, the materials, &c., derived from the "clearance" of the surface, which, then, will be at the expense of Government, will be disposed of by the Revenue Officers to best advantage.

8.—All land required for a line of Railway will be applied for in continuous portions; the plans will be drawn to a scale of 150 feet to the inch, and the measurements and areas will be recorded in accordance with the fiscal divisions of village estates or mouzahs, pargannahs and Zillahs, in a schedule, of which a form is annexed, shewing in detail the several classes to which the land belongs.

9.—The several classes of land will be coloured pink, yellow, purple, and green respectively in the plans, and the exact purpose to which each parcel of land is to be devoted will be noticed in the schedule.

10—Detached portions of land should be referred to some fixed point, on one of the main sheets, with such distances and compass or other bearings as will enable the land to be identified at once. A corresponding entry should also be made on the main sheet to draw attention to the detached portion.

11.—The general correctness of the plans and schedules of the Railway Engineers being attested by the Consulting Engineers to Government, the applications will be forwarded to, and dealt with as may be necessary, by the Revenue authorities under the orders of the Local Government. The Reveune Officers are to be held strictly responsible for the regular adjustment by Railway Companies of all charges on account of land, to be determined in the manner above explained.

12.—A complete set of land plans should be recorded in the Chief Engineer's Office of each Railway, and a copy forwarded to the Consulting Engineer to Government, by whom a duplicate will be given to the Revenue Board, which in turn will supply collectors of districts with transcripts of parts included in their respective zillahs. When it may be found expedient, in order to expedite the making over the land, to employ a special Land Commissioner for this duty, the Railway Engineers should supply an additional copy of the land plan for the use of the Land Commissioner.

13.—The Consulting Engineer to Government and the Local Revenue authorities will, respectively, be held responsible for the punctual fulfilment of the foregoing orders in their several departments; and for the careful record of plans in their respective offices.

14.—All contemplated changes in the land in possession of a Railway Company should be promptly reported by the Railway Agent to the Cousulting Engineer to Government, who will notify the same to the Local Government. It will be for the latter to see that the necessary steps are taken by the Revenue authorities for entering such changes in their records, and for carrying out all further proceedings that are requisite on such an occurrence.

15.—It will be necessary for the Local Governments to see that a correct register, and record of title of all Railway lands is maintained, for the whole of such lands will one day revert to the crown. Also that all rents or payments for clearances, &c., chargeable in behalf of Government against the Railway Company are duly realized.

16.—It is essential that there should be, for each Railway one set of plans, in a regular sequence, to show all the land; and that the plans of each Railway Company's estate, after they have once been prepared, should constantly be corrected and always be maintained complete.

FORM OF SCHEDULES.

PLAN SHEET No.

Railway.

District.

SCHEDULE of land required for the use of the Railway, in
Mouzah
Perganah
Zillah

No. on Plan.	Purpose for which required.	Payable by Government.									Payable by Railway Company.		
		A. (Pink.) Land for permanent occupation by Railway Company.			B. (Yellow.) Land for temporary occupation by Railway Company.			D. (Green.) Land to be occupied by Government permanently.			C. (Purple.) Land for occupation by Railway Company permanently or temporarily.		
		A.	R.	P.	A.	R.	P.	A.	R.	P.	A.	R.	P.
1	Synabas station, ...	40	3	7									
2	Spoilbank of Balpur cutting,	...	...	..	13	3	6						
3	For quarrying ballast, ...										1	3	2
4	Temporary road from ballast quarry to line of Railway,										...	3	8
5	Road from synabas station to high road,							1	2	3			
	TOTAL, ...	40	3	7	13	3	6	1	2	3	2	2	10

C. D.
Depy. Consulting Engr. to Govt.

A. B.
Chief Engr. Railway.

XVIII

CIRCULAR No. 73.

Dated 20th May, 1861.

TO ALL COMMISSIONERS.

REVENUE.
(Sale of Government lands.)

Under instructions from His Honor, the Lieutenant Governor, I have the honor to request that, as a rule, the sanction of the Local Government be obtained through this Office, previous to the sale of any land appertaining to Government, as it is frequently required for grants to Europeans, or Natives, or for other political purposes.

XIX

CIRCULAR No. 74.

Dated 22nd May, 1861.

TO ALL COMMISSIONERS.

REVENUE.
(Abkarî and Muskarat Revenue.)

In continuation of Book Circular No. 13, dated 20th March 1861, forwards the following for information and guidance.

COPY of a letter No. 2,195, *dated 22nd May*, 1861, *from Financial Commissioner Panjab, to Commissioner Peshawar Division.*

In reply to your No. 64, dated 30th ultime, enquiring how the columns for Abkarî Revenue are to be filled up in the returns required by Financial Commissioner's Book Circular No. 13 of 1861, I am instructed to say that as for the revenue for the official year 1860-61 you will, of course, observe the instructions conveyed in para. 4 of the Circular of this Office, No. 56, dated 10th ultimo. As regards the prospective income for 1861-62, the Financial Commissioner considers the best plan will be to enter the amount of the lease which was grant-

ed on 1st October last. Although this expedient has the disadvantage of repeating in the estimates for both years the part of the revenue expected during the seven months, from 1st October 1860 to 30th April 1861, the Financial Commissioner deems this a less evil than the fabrication of accounts which any other device would entail.

XIX A.

Circular No. 78.

Dated 29th May, 1861.

TO ALL COMMISSIONERS.

REVENUE.

(Supervision of Saltpetre manufactories.

It has been brought to my notice by the Judicial Commmissioner that under the new organization of the Police, the constables will not be allowed to perform the duties enjoined on the Police in my Book Circular 26 of 1858, in respect of the oversight of the saltpetre manufacture. These enquiries must now therefore be conducted exclusively by the Tahsil and Customs Establishments until some special arrangements shall have been made for this purpose.

2. I request yon will submit within a month from this date, abstract of the results shewn by the form which accompanied that Circular and which was to be submitted by the Zemindars shewing the quantity of salt or brine destroyed.

XX

Circular No. 79.

Dated 30th May, 1861.

TO ALL COMMISSIONERS.

REVENUE.

(Discount to Stamp Venders on Impressed Bill Stamps)

In continuation of my Book Circular No. 16 of 1861, I have the honor to direct that discount be allowed to Stamp Venders on Impressed Bill Stamps at the rate of half anna in the Rupee or Rs. 3½ per cent.

2.—The limitation of Rs. 50 given in Rule Second of that Circular is meant only as a minimum. If any Stamp Vender choose to give security to a greater amount he may be allowed to have in his possession at any one time, Stamps up to the amount of his security; I consider however that for rural Stamp Venders, as a general rule, the maximum may well be Rs. 250.

XXI

Circular No. 80.

Dated 5th June, 1861.

TO ALL COMMISSIONERS.

REVENUE.

(Procedure for the conduct of Civil Suits.)

To avoid the constant repetition in this Department of rules of procedure issued by the Judicial Commissioner for the conduct of Civil suits, I have the honor to direct that in future all Judicial orders appertaining to procedure, Talabana or stamps, in Regular suits, issued for the guidance of Civil Courts in the Panjab, be held to be equally binding on all Revenue Officers when trying Regular Revenue suits without a formal repetition of them by the Financial Commissioner, unless explicit instructions be issued to the contrary.

XXII

Circular No. 83.

Dated 13th June, 1861.

TO ALL COMMISSIONERS AND DEPUTY COMMRS.

REVENUE.

(Police Guards for the escort of treasure.)

The present being the season at which the collections of the principal harvest of the year are made, embarrassment has been experienced in some quarters by the officers of the constabulary force, in consequence of their not having received timely information as to the proximate amount of treasure to be conveyed from each Tahsil to the

saddar, and the periods at which escorts would be required—so that when requisitions have been made to them for the immediate supply of these escorts, the requisite arrangements for furnishing them, had sometimes not been made.

2.—And not only has inconvenience resulted from this cause, but as in the case referred to in the extract from a letter of the Inspector General of Police, quoted in the margin, * references and correspondence have sometimes been needlessly multiplied owing to the want of free communication and complete understanding, between the District Revenue Officers, and District Superintendents of Police.

"The Deputy Commissioner referred at once to the Commissioner, the Accountant, and the Deputy Inspector General, educing thereby references from the Accountant to the Secretary to Government, from Secy. to Government to various other parties, including the Inspector General who having no report from his own department could but telegraph to Delhie to send help, such help being quite inconvenient and unnecessary."

3.—I have accordingly been directed by His Honor the Lieut. Governor, to issue such orders as may appear necessary for the correction of this state of things, and I request therefore, that Deputy Commissioners may be directed, to communicate freely with their District Superintendents of Police, in person if possible; and at least a month before the period of collections, in regard to the escorts that will be required.

4.—It is stated, that if ordinary foresight be used, the reserve or "relief" of each district will usually be found ample, for bringing in the revenue of each district to its head quarters; or to such station as may be prescribed in the case of each Tahsil—so that as a general rule, they will require no assistance from the revenue establishments. If, however, on any particular occasion, they should require the aid of the Tahsil chaprasis, it will be incumbent on the district authorities, to afford this aid, so far as may be compatible with the due performance of other duties required of them.

5.—And lastly, if on any occasion, the requirements of the District Officer cannot be met by the District Superintendent of Police, and the former officer be obliged, in consequence, to make a reference to superior authority—it is to be considered a standing rule, that such reference shall always be accompanied by a statement in writing, from the District Superintendent of Police; explaining why he is unable to fulfil the requirement of the revenue authorities.

XXIII.

CIRCULAR No. 84.

Dated 17th June 1861.

TO ALL COMMISSIONERS.

REVENUE.

(Government support for religious institutions.)

Forwards for information and guidance the following extract para. 17 from a despatch, No. 56, dated 8th April last, from the Right Hon'ble the Secretary of State for India, received under Panjab Government docket, No. 1,185, dated 12th current, approving of the substitution of land grants for direct pecuniary payments for the support of Native religious institutions in the Paniput district, and desiring the adoption of this policy whenever practicable.

Extract para. 17 *from a despatch from the* RIGHT HONORABLE THE SECRETARY OF STATE FOR INDIA, *to* HIS EXCELLENCY THE RIGHT HONORABLE THE GOVERNOR GENERAL OF INDIA IN COUNCIL, *No.* 56, *dated* 8*th April,* 1861.

Government support to religious institutions in zillah Paniput.

17*th.* "The arrangements made to disconnect the British Government from the direct pecuniary support of native religious institutions in Paneeput, by commuting the payments for grants of land, are in entire accordance with the views entertained by Her Majesty's Government, and it is desired that this policy, wherever practicable, be carried out in all cases.

XXIV

Circular No. 85.

Dated 17th June 1861.

TO ALL COMMISSIONERS.

REVENUE.

(Mazkuri Establishment done away with.)

B. C. No. 2 of 1860.
—60 of 1860.

In modification of the Circulars noted in the margin, notice is given that there will in future be no separate staff of Mazkuris entertained for the execution of processes in regular revenue suits and summary suits, appeals, and execution of decrees. The staff of Mazkuris of the Civil Courts will be available for the duties on which they have been heretofore employed.

2.—On the 1st proximo all Mazkuris now entertained for the above purposes should be paid up, and discharged, and any outstanding accounts adjusted.

3.—The prescribed rates of talabana will be levied in regular revenue suits, and summary suits, but *in cash*, which will be placed in deposit, and carried to account for the payment of the joint establishment.

4.—With regard to the constitution of the staff of Mazkuris, which will be entertained for the joint duties, you will receive instructions from the Judicial Commissioner.

XXV

Circular No. 90.

Dated 8th July, 1861.

TO ALL COMMISSIONERS.

REVENUE.

(Arrangements for diminishing work of 1st Class Treasuries.)

The following arrangements for diminishing the work of 1st Class Treasuries have been proposed by the Officiating Deputy Commissioner of Goojranwalla, Mr. Arthur Brandreth, and having been concurred in by the Deputy Auditor and Accountant

General, who considers that they will materially conduce to the end proposed, are prescribed for adoption from the 1st of August next. Any instructions that may be required in regard to details, must of course be obtained from the Offices of Account.

2.—No Maafidar or Jagirdar, resident in another district from that in which his revenue free land is situated, is to be allowed henceforth, the privilege of having its assets remitted to him by service drafts. In the event of his collections being made for him by the Officers of Government; he must appoint some respectable banker or merchant near to the site of his land to receive the income for him, and forward it by any private means that he may agree upon.

3.—Income Tax assessed in one district upon denizens of another may be paid into the Treasury of the district where the tax payers reside, and the total amount of all such payments is to be remitted by service transfer receipt once a quarter from that Treasury, to the district to whose credit the sums paid in appertain. A separate Transfer Receipt is not to be sent for every such payment.

XXVI

Circular No. 92.

Dated 12th July 1861.

TO ALL COMMISSIONERS.

(Revenue.)

(Quarterly Statement of original suits and appeals not disposed of.)

I have the honor to annex a copy of a letter No. 471, dated 3rd current from the Secretary to government, Panjab, requiring a quarterly return of all original suits and appeals pending before Officers of all classes, excepting those who do not exercise full powers; with a specification of date of institution of all cases which have been pending above two months.

2.—The simplest mode of effecting this will be, I think, to include Deputy Commissioners in the quarterly statement prescribed

by Book Circular of this Office No. 6 of 1861, and to insert the additional five Columns indicated in the margin * after Column 11 of that statement. Each Officer, before whom one or more cases shall have been pending at the end of the quarter for above two months, must supply a separate memorandum in the form subjoined to this letter, explanatory of such case or cases. These memoranda should accompany the quarterly abstract submitted by you—and in the last column of the return, you should express your own opinion whether the explanations furnished, are satisfactory.

* *Number of cases remaining under trial.*				
12	13	14	15	16
Up to 2 months.	*Above two months.*			
	Summary	Regular.	Appeal.	Total.

3.—In the quarterly abstract supplied by you, of cases disposed of and pending in your own court; a note should be entered opposite the entry of Total cases pending, stating how many of them have been pending upwards of two months, and should there be any so circumstanced; an explanatory memorandum, in the same form, should be inserted on the back of the statement; showing date of institution, and cause of delay of each.

4.—These instructions are to be carried into effect, from the current quarter—the returns which will be due at the end of this month being submitted in the mode above pointed out.

MEMORANDUM of cases pending before ——————— *for a period exceeding two months.*

No.	Names of parties.	Date of institution.	Cause of delay.

COPY No. 471; to the Financial Commissioner, for the Panjab, dated 3rd July 1861.

JUDICIAL.

I am directed by the Hon'ble the Lieutenant Governor to request, that you will in future send to this Office a quarterly return shewing the number of undecided appeals and original cases pending before the Commissioners of Divisions and all officers having full powers. The dates of institution should be given for all cases pending more than two months. In the column of remarks you will be good enough to notice whether you consider the file of each officer to be satisfactory or not.

2.—The return should be in the simplest form that can be devised.

XXVII

CIRCULAR No 93.

Dated 15th July 1861.

TO ALL COMMISSIONERS.

REVENUE,

(Appointment of Revenue Mazkurîs as Special Police Officers.)

By his Book Circular, No. 49, dated 9th current, the Judicial Commissioner has notified, in compliance with the orders of His Honor the Lieutenant Governor, "that all Revenue Chaprassis and Mazkurîs, of all kinds, may legally be appointed Special Police Officers" whereby "the whole resources of the Civil Government are at once, on a special occasion, brought to the assistance of the Police, for the purpose of restoring public order."

2nd. The mode in which they are to be specially constituted, is not stated. But the principle thus laid down is an important one, which ought to be recorded in the rules of procedure prescribed for the guidance of Revenue Officers; and I have thought it right, therefore, by the issue of this Circular, to call the attention of all Officers in this Department to the Notification in question.

XXVIII

Circular No. 97.

Dated 18th July 1861.

TO ALL COMMISSIONERS.

REVENUE.

(Form for recommending officials for promotion to the post of Extra Assistant.)

In continuation of Book Circular No. 27 of 1860, I have the honor to request that should you have to recommend any official for promotion to the post of Extra Assistant, you will add two blank columns to the form therein prescribed—one for the opinion of the Financial Commissioner, and the other for that of the Judicial Commissioner.

XXIX

Circular No. 98.

Dated 22nd July 1861.

TO ALL COMMISSIONERS.

REVENUE.

(Recommendations for release of grants, or refunds included in the current year's Budget should show whether lapses have occurred in excess of anticipated receipts.

Under instructions from the Secretary to Government Panjab, I have the honor to state, that when it is recommended to release a grant, the revenue of which has been included in the Qisbandi for the year; or to make a refund of cash already credited to Government in a former year, or included in the estimated receipts for the current year's Budget; it must be shewn, at the time of submitting the application, whether lapses have occurred in the district concerned, in excess of anticipated probable receipts from this source allowed for in the Budget, as the Supreme Government in a Circular, No. 7832, dated 24th June last, have intimated, that sanction will not otherwise be accorded.

XXX

CIRCULAR No. 100.

Dated 23rd July 1861.

TO ALL COMMISSIONERS.

REVENUE.
(Lease of Abkari Contracts.)

Owing to the inconveniences in account, that have been found to result from the adoption of the Fasli year, instead of the official year, in leasing contracts for the drug and abkari mehals, His Honor the Lieutenant Governor has consented to a proposition that this system should be discontinued, and that the official year be again the year of lease.

2nd.—At the expiry, on the 30th September of leases now current, the fresh lease will, therefore, be put up for the 7 months, from 1st October to 30th April next, and this rule is to apply for the drugs and abkari monopoly of sale whether in town, country or cantonments.

XXXI

CIRCULAR No. 108.

Dated 5th August 1861.

TO ALL COMMISSIONERS.

REVENUE.
(Police sentries for Tehsils.)

I have the honor to state, that a correspondence has recently passed with Government on the subject of Police entries for Tehsils.

2nd.—It was urged by me, that in conformity with the usage heretofore existing, double sentries should be provided at all times, when work was not going on in the Tahsil Kacherry and Tahvil. But it has been intimated to me in reply, that the present scale of Police establishments will not admit of this. The Inspector General of Police observing, in a communication addressed to the Secretary, that "if proper arrangements are made; recollecting that Rs. 10,000 is the limit allowed in any Tahsil, and all should have wells, one sentry should be ample."

3rd.—I subjoin a copy of a docket, No. 351, dated 29th ultimo, addressed by the Secretary in reply—and request that in future, all Tahsildars be directed to act in accordance therewith.

COPY of a docket No. 351, *dated* 29*th July* 1861, *from Secretary to Government Panjab, to Inspector General of Police, Panjab.*

"In reply to No. $\frac{221}{945}$, dated 20th instant, states that His Honor can only sanction single sentries from the Police, but wherever it can be managed, a Tahsil Chupprassi should also be put on guard with the sentry, more particularly at night."

XXXII

CIRCULAR No. 109.

Dated 5th August 1861.

TO ALL COMMISSIONERS.

REVENUE.
(Stamps)

It has been pointed out by the Officiating Commissioner Trans-Satlej Division, that since the discontinuance of the return of stamps, formerly submitted by Deputy Commissioners to Commissioners, the latter have no ready means of controlling the arrangements, made by the former for maintaining an adequate supply; which I agree with him in thinking that they ought to possess.

2.—He has suggested that a return in the annexed form be submitted to Commissioners half-yearly on the 1st May and 1st November of each year, and as it appears to me appropriate, I request that it may be adopted—a separate line being entered for each size and value of stamps supplied. The first return should be submitted on the 1st November next.

ABSTRACT Account of receipts and issues of law stamps in the

Description of Stamps.		*Total number in store during preceding six months.*							*Expenditure during preceding six months.*						
		Size of Stamps.						Total.	Size of Stamps.						Total.
		1	2	3	4	5	6		1	2	3	4	5	6	
1	Anna.														
2	"														
4	"														
8	"														
12	"														
1	Rupee.														
1½	"														
2	"														
2½	"														
4	"														
5	"														
6	"														
8	"														
10	"														
12	"														
12½	"														
14	"														
15	"														
16	"														
18	"														
20	"														
23	"														
24	"														
25	"														
26	"														
28	"														
30	"														
32	"														
35	"														
37	"														

_____ District for the half year ending _____ 186 .

Balance now in hand.							Estimated expenditure during succeeding six months.							Remarks.
Size of Stamps.						Total.	Size of Stamps.						Total.	
1	2	3	4	5	6		1	2	3	4	5	6		

(Continued.)—ABSTRACT Account of receipts and issues of law stamps in the

Description of Stamps.	Total number in store during preceding six months.							Expenditure during preceding six months.						
	Size of Stamps.						Total.	Size of Stamps.						Total.
	1	2	3	4	5	6		1	2	3	4	5	6	
40 "														
48 "														
50 "														
60 "														
62½ "														
64 "														
70 "														
75 "														
80 "														
87½ "														
100 "														
120 "														
125 "														
150 "														
175 "														
200 "														
250 "														
300 "														
350 "														
400 "														
450 "														
500 "														
600 "														
700 "														
800 "														
900 "														
1,000 "														
1,100 "														
2,000 "														

_____ *district for the half year ending* _____ 186 .

Balance now in hand.							*Estimated expenditure during succeeding six months.*							Remarks.
Size of Stamps.						Total.	Size of Stamps.						Total.	
1	2	3	4	5	6		1	2	3	4	5	6		

XXXIII

Circular No. 110.

Dated 6th August 1861.

TO ALL COMMISSIONERS.

In compliance with orders, issued by His Honor the Lieutenant Governor on inspection of the last quarterly returns of the work performed by Assistants, in a docket from his Secretary, No. 1,228, dated 30th ultimo, I have the honor to direct, that in future every Assistant with full powers shall, if possible, be placed in charge of at least one Tahsil; under such amount of control and supervision, on the part of the Deputy Commissioner as the latter may deem fit in each case.

Revenue.
(Every Assistant with full powers to have charge of at least one Tehsil)

2.—Where such charge is not entrusted to an Assistant with full powers, it is to be invariably explained in the remarks entered in the Quarterly Returns, by the Deputy Commissioner and yourself, to what cause this is owing; and I am directed to express my own opinion, when submitting the returns, as to the sufficiency or otherwise of the causes assigned.

XXXIV

Circular No. 115.

Dated 7th August 1861.

TO ALL COMMISSIONERS.

I have the honor to annex a copy of letter No 3,496, dated 3rd current, to my address, from the Officiating Judicial Commissioner; on the subject of the dismissal and punishment of Patwaris.

Revenue.
(Dismissal and punishment of Patwaris)

2.—I concur in opinion with Mr. Cust on this subject—and direct, that in future when any Patwari, or other *exclusivly* revenue functionary, may be charged with having committed an offence, *in his official capacity as such*; the case shall always be tried, in the first instance, in the Revenue department.

3.—Should the revenue authority trying the case be of opinion, that dismissal, or other punishment which he has the power to inflict is insufficient, or unsuitable; he may direct the transfer of the case to the Criminal Court ordering his dismissal, in the first instance, should he deem this proper. Or if any party, considering himself aggrieved by the act of the person accused; be not satisfied with the award of the Revenue Court; he will have the option of proceeding against the offender, by action or indictment in the Judicial Courts, as he may think proper.

COPY No. 3,496, *to the Financial Commissioner for the Panjab, dated 3rd August* 1861.

In a late case of criminal appeal I took odjection to an order dis-
* * * missing a putwâri on the criminal side. It appeared
* * * to me, and has been so ruled by the Indian Law Commissioners, that dismissal from office rests with the Executive and not the Judicial authorities. I accordingly cancelled the order, and left the matter of dismissing the Patwâri to be disposed of by the Commissioner on the revenue side.

2.—It has occurred to me to bring this matter to your notice, that some protection may be afforded to Patwaris against criminal prosecutions. Dismissal should always precede such a trial, for the revenue authorities are Judges of that point; and a prosecution for fraud or other offence should be an additional measure, with the sanction of the Commissioner: supposing in appeal the Judicial Commissioner reversed the criminal sentence, it does not follow that the appellant should be restored to office.

XXXIV A

Circular No. 116.

Dated 7th August 1861.

TO ALL DEPUTY COMMISSIONERS.

Revenue.

(Registration of River traffic.)

As the registration of river traffic is becoming a measure of continually increasing importance, it is deemed very desirable that as complete a register of exports by the way of Indus should be maintained as possible. The Assistant Commissioner at Mithankote has always kept up a register of number and tonnage of boats leaving that port with merchandize outward-bound—but it is desired that to this be added a detail of the cargo, and its approximate value.

2.—With this view the merchants of Dera Ghazi Khan have suggested that every supercargo of a boat be furnished by the owner with an Invoice or Chalan in the annexed form. The proposal has met with His Honor's sanction, and I accordingly request that you will notify to any merchants of your District who send goods by that route, that by adoption of this course, they will save their goods from delay and inquisition on their passage down the river. It should be explained that the object is merely statistical, and not that the cargoes should be taxed.

FORM OF INVOICE.

Name of Owner.	Name of Supercargo.	Detail of Cargo.	Tonnage of Boat.	Value of cargo.	Where received from	Where sent to	REMARKS.
Bhai Tek Chand	Mûlchand.	Wheat.	100	200 Rs.	Kot Mithan.	Sakhar.	Left Kot Mithan on the 1st July 1861.

XXXV

Circular No. 118.

Dated 9th August 1861.

TO ALL COMMISSIONERS.

REVENUE.

(Assistants and Tahsildars authorized to receive and dispose of petitions)

I beg to direct your attention to the Book Circular No. 55, dated 1st Current, issued by the Judicial Commissioner, on the subject of Assistants and Tahsildars being authorized to receive and dispose of petitions, and request that the instructions conveyed therein, may be considered to apply equally to the Revenue Department.

2.—By the injunctions now issued, it is by no means intended, that Deputy Commissioners shall in any degree divest themselves of the obligation to secure a thorough knowledge of what goes on in all parts of their Districts. This knowledge may be attained in many ways, without a monopoly of receiving petitions, or reading reports, and the necessity for communicating this information, may be made to afford one of the most useful portions of an Assistant's training.

XXXVI

Circular No. 120.

Dated 13th August 1861.

TO ALL COMMISSIONERS.

REVENUE.

(Instructions in regard to the License Act.)

I beg to draw your attention to the License Act which has now become Law under the designation of Act XVIII. of 1861, and to request that according to the tenor of Section II. the assessments which were made last year, may be enforced from the 1st current.

2nd.—The Act is published in the *Panjab Gazette* of the 10th Instant, and as no explicit instructions have been issued along with

it, by His Honor the Lieutenant Governor) while the day of the year from which the new tax is made to commence is the same (1st of August) which was prescribed for the Income Tax—the dates for levy of the half-yearly instalments of the latter, which were laid down by the enclosure of my Circular 4, dated 5th January 1861, (viz. 1st February and 1st July) will be held to apply equally to the License Tax—unless otherwise ordered.

XXXVII

Circular No. 121.

Dated 14th August 1861.

TO ALL COMMISSIONERS.

REVENUE.

(Security not to be demanded from Tahsildars.)

By Section 2 of Regulation XXXIII. of 1803, the demand of security from Tahsildârs was prescribed, and the requisition was repeated and defined by the Sudder Board of Revenue North-Western Provinces in their printed Circular No. IV.

2nd. The character and duties of this post, however, having undergone great alterations since the above Regulation was passed, and the rank and position of this functionary in the Panjâb being such, at the present time, as to raise him above the necessity for requiring from him this guarantee for his integrity; I have the honor to intimate, with the sanction of His Honor the Lieutenant Governor, that security is not, in future, to be demanded from Tahsildârs.

XXXVIII

Circular No. 124.

Dated 16th August 1861.

MEMORANDUM.

The following Circular written by Mr. Cust, while Officiating Financial Commissioner, and approved (with some modifications which have been inserted) by the Honorable the Lieutenant Governor and by the Inspector General of Police is issued for guidance.

TO ALL COMMISSIONERS.

REVENUE.

(Consolidated Circulars regarding Tahsil Treasuries.)

The Circulars noted in the margin have been issued on the subject of Tahsil Treasuries; and they are now consolidated for convenience of reference.

No. 1,117 of 1849.—Money to be kept nowhere but in the Tahsil.
No. 482 of 1850.—Despatch of Treasure from the Tahsildari to Saddar.
No. 43 of 1851.—Security of Treasure Boxes.
" 24 of 1852.—Treasurer responsible for loss by uncurrent coin.
No. 29 of 1852.—Security of Treasury and Treasurers.
No. 41 of 1852.—Liability of Treasurers for deficiency.
No. 50 of 1852.—Money not to be sent from Tahsils in bills.
No. 59 of 1852.—Transmission of Treasure from Tahsils to Saddar.
No. 2 of 1853.—Counting of Remittances.
" 13 of 1853.—Facility to be given to payment of uncurrent coins.
No. 14 of 1853.—Tahsil account to be closed on 1st and 15th.
No. 44 of 1853.—Payment of Mofussil Establishments.
No. 59 of 1854.—Keys of Treasure Boxes not to be sent with the guard.
No. 65 of 1856.—Amount of Treasure to be kept in Tahsils.
No. 7 of 1857.—No security required from Tahvildars.
No. 45 of 1857.—Safe custody of Treasure in Tahsils.
B. C. No. 50 of 1859.—Supply of good locks and tumbrils.
B. C. No. 96 of 1859.—Payment of Mofussil Establishments.
B. C. No. 15 of 1860.—On dead currencies.
B. C. No. 17 of 1860.—All items of receipt to be kept on Tahsil books.

20 in all.

2nd.—The subject devides itself into five (5) heads:—

I. The duties of the Tahvildar in collecting and storing the cash.

II. The despatch of cash from Tahsil to Saddar.

III. The mode of adjusting payments on account.

IV. Items of disbursement, which are kept off the books.

V. Tahvildar's accounts.

3rd.—In each Tahsil there will be a Tahvildar appointed by and on the responsibility of the Saddar Treasurer. No security is demanded by Government from the Tahvildar. It is his duty, to test all Rupees brought to the Tahsil, and at once to cut in half all false Rupees, and restore the fragments to the parties: after testing and counting the rupees he will sign the receipt, and will enter the amount on his day Book and place the cash in the small chest kept by his side for that purpose.

1.—Duties of Tahvildar.

In the evening, when the office is closed, he will count over the receipts of the day, check the total with his day book, compare the entries with the Siaha Nuvees, and sign the day book of the Siaha Nuvees who in return will sign the day book of the Tahvildar. No cash to be taken after sunset, or before sunrise, or on Sunday or any holiday on which the Office is closed. In the presence of the Tahsildar, or should he be absent, of the Naib Tahsildar, the cash receipts of the day will then be placed in the Treasure chamber of which one key is kept by the Tahvildar and the other by the Tahsildar. The locks of the door will then be handled by the Sentry, in the presence of the Non-Commissioned Officer to whom on leaving the Office the charge will be formally made over by the Tahvildar.

4th.—If uncurrent coin be presented, it should be accepted, but the amount of batta deducted, and the value only in Company's Rupees credited. It is not discretionary to the Tahsildar or Tahvildar to refuse the acceptance of such coin, the object of Government is to withdraw them from circulation: every facility should be given to the payment of uncurrent coin, and any opposition to receive such coin on the part of the Tahvildar, will be punished. If any loss be sustained by the non-deduction of sufficient batta from uncurrent coin, or from the receipt of base, plugged, and light-weight coin, the Tahvildar must bear it, as it is his duty to ascertain the rates of batta from the Treasurer, and to test Rupees carefully. It is his duty to tie up all Rupees (without reference to the nature of the credits) in bags of even thousands, and to keep eight anna, four anna and two anna pieces, copper coin, and uncurrent coin in separate bags. No other copper coins but those of the company's coinage are to be accepted; all bags for Rupees to be made of open net work, and cloth to be never used.

5th.—The Tahvildar is forbidden to have any private transaction of any kind either by way of loan, or by receipt of deposits of cash or jewels; any employment of the public funds in private speculations is an abuse of trust, and will be punished by dismissal. Nothing, but the Government cash, or Government property is to be kept in the Treasure chamber. The Tahsildar should satisfy himself daily, that the amount of cash under lock and key in the Treasure chamber corresponds to the entry on the public accounts, and he will certify with each bi-monthly despatch, that he has himself counted the cash.

The cash is to be kept nowhere, but in the masonry well, or chamber, which is assigned for the purpose: under no pretence is Government cash to be received, kept, or paid away in the house of a private individual. In all the newly constructed Tahsils proper arrangements have been made; when old buildings are utilized and are not isolated from adjoining houses, proper precautions should be taken both as to stationing guards, and selecting a treasure chamber. The exterior walls of the chamber should never be the outer walls of the building. The doors of the Treasure chamber should be constructed of iron bars, with open spaces betwixt them, and be secured by Chubb's locks; where at present there is no masonry well or chamber, one should be constructed. The guard should have the well where the cash is deposited, in their sight, but beyond their *reach*. The Tahvildar is always to live on the premises; he can neither be appointed, removed, or take leave without the sanction of the Deputy Commissioner communicated through the Tahsildar.

6th.—When the Tahsildar leaves his Tahsil for a longer period than one day, the cash should be formally inspected, and the key consigned to the Naib Tahsildar, and after comparison both officials will sign the Wazkham. The same formality should take place on the Tahsildar's return.

7th.—No cooking of accounts is allowed; every kind of receipt is to be credited as it comes. No sums are to be kept off the day-book of the Tahvildar. The despatch of the 1st and 16th is to contain every sum paid in. The Tahsil accounts are to remain open till sunset on the previous office day. The Saddar accounts of the 15th and last day of the month will not be totalled until the despatches of all Tahsils have been credited; this will secure a correspondence betwixt the Towzee and 15 day's Report, and the Treasury accounts. In addition to all existing accounts of Tahsils, a Tuhreej in the accompanying * vernacular form is to be kept up, and every item of receipt is to be entered each day under its appropriate heading. A copy of it will accompany the monthly Jamakharch sent to the Saddar.

* Appendix A.

II. Despatch of cash from Tahsil to Saddar.

8th.—When the sum of ten thousand Rupees has accumulated, a special despatch should take place, and in all cases at day break on the 1st and 16th of each month, an ordinary despatch should take place,

without reference to the amount of cash to be transmitted. The strength of the bags should be tested and their mouths tied up, and sealed with the private seal of the Tahsildar, or Naib Tahsildar in the absence of the Tahsildar. Each description of coin to be sent in separate bags. The bags are to be stowed in treasure trunks with English locks; the key of the trunks sealed up in a cover should be despatched to the Treasurer by post, or by the hands of a Chaprasi. A suitable guard with reference to the amount of treasure should be told off; a Jemadar or an official of the Tahsil should accompany each despatch: if the amount be very considerable, a detachment of Police (Horse and Foot) should accompany. The Non-Commissioned Officer, commanding the party, should before starting, carefully examine the trunks, and locks of the trunks and inspect the arms, ammunition and accoutrements of his detachment, and load half the muskets, and report "*all right*" to the Tahsildar, who will satisfy himself that every proper precaution has been taken, and make a separate written report, that he has done so, and hand it with the Chalan or Irsal to the Non-Commissioned Officer. If the transit cannot be accomplished in one day, the halt is always to take place in the Tahsil Thanah, or Police Station on the road, where a masonry well should be prepared for the deposit of the Treasure. The march is never to take place before, or after sunset, and is never to arrive at the Saddar Station on a Sunday, or close holiday. When the party by leaving the Tahsil on the 1st or 16th would naturally arrive at the Saddar Station on such a day, it is to start from the Tahsil either a day earlier, or a day later as may be most convenient. The party is never to stop on the road under any pretence of weather, or hunger, or thirst: the whole escort is to keep together: none are to be allowed to straggle, or stay behind, nor are any passengers, or relatives, or friends of the guard to be allowed to join the party either on the road, or in the same boat. On the arrival of the party at the Saddar Station, they are to go direct to the Saddar Treasury, and no where else: the Non-Commissioned Officer will report himself to the Native Commissioned officer in charge, and deposit his treasure, supposing that office hours have closed, or not commenced, in security; the Jemadar, or other official of the Tahsil will immediately report his arrival to the Deputy Commissioner, or officer in charge of the Treasury, and the Treasurer, and the cash should before night fall be locked up in the Treasure chamber. If the treasure be despatched on camels, or

beasts of burden, nothing else, but the trunks are to be laden; and if the treasure be despatched on coolies, their names, and place of abode are to be specified; if the despatch be on carts, no one but the driver is to be seated on the cart. The description of carriage employed is to be specified in the Irsal which will accompany the despatch. If the despatch be so small, that the Tahsil Chaprasis can convey it about their persons, no guard of the Police need be sent, but never less than two Chaprasis are to be told off for the purpose; and if the journey cannot be accomplished in one day, they will deposit at night the cash in the way laid down for larger despatches.

9th.—No despatches are ever to be made in form of hoondies, or private remittances, or adjustments. The treasurer will, in the presence of the Non-Commissioned Officer, examine the external fastening of the trunks, and ascertain whether they are sound and uninjured, and have not been tampered with, and hand to him a receipt to that effect signed by the Officer in charge of the Treasury. The Treasurer must settle with the Tahvildar, his own nominee, any deficiency in tale, or weight: the fact that the locks of the chest are intact is all that the guard is responsible for. Payment of the carriage hire is to be made at once at Saddar. If there be any deficiency or discrepancy in the despatch, it is to be then and there notified to the Non-Commissioned Officer; and on his return to the Tahsil, the Non-Commissioned Officer will report to the Tahsildar and hand to him the receipt.

10th.—The Government will hold the Deputy Commissioner Officer in charge of the Treasury, Treasurer, Non-Commissioned Officer, Tahsildar, Tahvildar responsible for any loss which arises from the neglect of any of these precautions, or want of proper attention to the interests of Government, according to the division of responsibility, which is now laid down.

III. Mode of adjusting payments on account.

11th.—Useless transmission of cash backwards and forwards should be obviated by timely arrangements. During certain months of the year the Tahsils are flushed with cash; at other seasons there is no income, but for the whole year the Tahsil, Thanna and other mofussil establishments should be paid from the Tahsils, with the exception of the Saddar Tahsils of each district. When the audited abstract has been received by the Deputy Commissioner, he will by a "Hasbulkharch" warrant order the Tahsildar to disburse the amount

and debit the same in his Irsal and Jama-kharch, quoting the No. and date of the warrant. To enable the Tahsildar to be always in funds to meet this demand, when his collections are drawing to a close, he should estimate the amount required for such purposes or any other local purpose, such as buildings for the period anterior to the time of the next instalments falling due, and should ask leave of the Deputy Commissioner to keep that amount in even Rupees in his Tahsil, bringing it out as a balance in his Jamma-kharch quoting the No. and date of the order, and detailing the purpose of the detention of the cash. When the instalments begin to come in, the whole amount in balance should be sent in, and the account closed, to be re-opened again, when the collections are completed. Not a Rupee which is required for expenditure within the Pargannah for any purpose should be sent to the Saddar, and the use of escorts and carriage should be economized as much as possible. Similarly, if any items of Revenue due at the Tahsil, are paid in at the Saddar, credit should be given to the Tahsildar by a "Hasbuljamma" warrant, and when a transfer has to take place, for instance, payments sanctioned in a compensation Statement have to be credited to balance, a "Hasbulkharch, Hasbuljamma" warrant be issued; and the whole transactions will be arranged, as one of account.

IV. Items of disbursement which are kept off the books.

12*th*.—When a payment has been ordered of any item by the Deputy Commissioner, for instance, pay of establishment, advances for repair of Roads, &c., the disbursement is at once charged on the account, but the cash is not paid away on the same day: it is necessary therefore that the Tahvildar retain these items of his accounts in a separate chest, and at the foot of the Siaha and Jammakharch, a memorandum should be entered of such sums which are awaiting disbursement. The Tahsildar is responsible that this cash is applied to the purpose, for which it was disbursed.

V. Detail of Tahvildars Records.

13*th*.—The books kept by the Tahvildar are part of the Records of the Tahsil, and should be supplied to him at the commencement of each Financial year of one size and description. He should keep the following books:—

I. Bahi Siâha.
II. Bahi Wâzkhâm and Khârij az Siaha.
III. Bahi Vend of Stamps.

نمونه

تیریخ خزانه تحصیل

تاریخ	
سال	
سرکاره	
مکتبانه	
چوکیداره	
طلبانه	
جرمانه	
اسگاف	
چونگي	
زر ٹیکس	
آبکاري	
مسکرات	
زر خارج از قسطبندي	
اعانت معافیداران غیر حاضر	
امانت زر دگري	
کمیوٹیشن	
ٹھیکه سواے	
آمدني نزول	
زر توفیر	
زر میر بحري	
آمدني شوره	
آمدني رنگه	
آمدني تونی	
محصول ڈاک	
محصول بکري یا زراعت پوست	
میزان	
کیفیت	اگر کسي نجم میں کوئي اور آمدني کي عنوان اسکے ہونے وا واسطے نیا ایزاد کرلیوے

XXXIX

CIRCULAR No. 126.

Dated 16th August 1861.

TO ALL COMMISSIONERS.

REVENUE.
(Refund of Abkari Revenue.)

With reference to the last para of the Extract, annexed to Financial Book Circular No. 12 of 1858, I have the honor to state that, in a letter to my address No. 195, dated 18th current, the Civil Paymaster has expressed his opinion that " any Abkâri Revenue, improperly collected, would seem open to refund, under the same sanction as Land Revenue, improperly collected."

2. Hence it will de understood; that the power to sanction refunds of Land Revenue, under certain limitations, which was conveyed to Commissioners, by Book Circular No. 16 of 1860, is held to apply also to refunds of Abkâri :—it seems but reasonable that they should do so a fortcori; seeing that the discretionary powers lodged with Commisioners in regard to that Department are greater than in regard to Land Revenue.

XL

CIRCULAR No. 130.

Dated 24th August, 1861.

TO ALL COMMISSIONERS.

REVENUE.
(Payment of arrear pensions.)

I have the honor to state, by desire of His Honor the Lieutenant Governor, conveyed in his Secretary's docket, No. 1,300, dated 10th current, that where a pensioner applies for payment, during the half

year succeeding that for which his pension is due—although payment be refused him, with reference to Financial Book Circular, No. 35 of 1860, owing to the month prescribed for payment having passed; yet owing to the fact of his having applied within this period, the pension due to him will not be considered an arrear, at the next period of payment, so as to be no longer payable by the Treasury Office under para. 463 of the Civil Auditor's Manual.

2. The fact of the pensioner having applied, and been refused payment must, however, be placed on record, after which, the Treasury Officer will be authorized, at the next half yearly payment of pensions, to discharge the amount due for both half years at once.

XLI

Circular No. 133.

Dated 9th September 1861.

TO ALL COMMISSIONERS.

REVENUE.

(Orders of Commissioners final in appeals on summary suits.)

The late Board of Administration by their Circular No. 37, dated 7th June 1850, authorized Deputy Commissioners and Commissioners to hear appeals in summary suits, and a practice has grown up of allowing an appeal to this Court in addition; which appears to me quite unnecessary, while there is no explicit authority for it. I beg to intimate, therefore, that in future the orders of Commissioners will be final in appeals in summary suits.

2.—It is to be borne in mind, that by these suits, an adjustment is effected of the claims of the current year, or year just closed, only—whether the question be one of realization of revenue, or rent, of exaction or ouster, or of production of accounts. Attempts are constantly made, and sometimes with success, to have permanent right virtually adjudicated by means of summary suits. But this should

be rigidly guarded against, and it cannot be too carefully explained to parties in such cases; where they disagree in regard to rights of the above description; that these are in no way affected by the decisions of the summary Courts.

XLII

Circular No. 137.

Dated 25th September, 1861.

TO ALL COMMISSIONERS.

Revenue.
(All petitions in appeals to be registered on the day of admission.)

As the procedure enjoined in the Judicial Commissioner's Book Circular 63, of 1861, concerning the entry on the register of petitions of appeal is manifestly the only proper course to pursue, and as I have reason to believe that the irregularity there noticed by Mr. Cust also prevails in the Revenue Department, I have the honor to request that the procedure therein laid down may be strictly observed in this Department also.

XLIII

Circular No. 141.

Dated 15th October, 1861.

TO ALL COMMISSIONERS.

Revenue.
(Respondents allowed the benefit of being heard in appeal cases.)

I have the honor to request that the instructions contained in the Judicial Commissioner's Book Circular No. 70 of the 27th ultimo, on the subject of allowing Respondents an opportunity of being heard, should there be reasons to doubt the merits of the decision of the lower Court, may also be considered as applicable to appeal cases in the Revenue Department.

XLIV

CIRCULAR No. 148.

Dated 28th October, 1861.

TO ALL COMMISSIONERS.

REVENUE.

(Treasurers allowed to carry on private banking transactions on certain conditions.)

The question has lataly been under discussion as to whether it is politic and wise to allow District Treasurers, and their nominees the Tahvildars, to carry on trade on their own account as bankers or money-lenders, within the limits of the Districts or sub-divisions to which they stand appointed.

2.—The opinions of all the Commissioners have been taken—and the question has been referred to the Hon'ble the Lieutenant Governor with whose concurrence the following instructions are issued for future guidance:—

1st.—Although banking on the part of Treasurers should not be expressly encouraged, yet no objection need be taken to their doing so, provided that private transactions are kept quite distinct from public duties, that Treasurers themselves do not carry on private banking concerns during office hours, and that they do not lend to public servants.

2nd.—Claims brought by them or their behalf against persons to whom they have lent money should accordingly be adjudicated in the same way as suits by other bankers, provided the foregoing rule be not infringed.

3rd.—The Tahvildars however, are not to be allowed to carry on any private trade.

3.—I request you will see that these directions are punctually enforced.

XLV

Circular No. 152.

Dated 11th November, 1861.

TO ALL COMMISSIONERS.

REVENUE.

(Expenditure on account of oil in the several districts.)

A correspondence has lately taken place between the Civil Pay Master and myself, regarding the great variation in the charges for oil in the several districts of the Panjab. With a view to the proper adjustment and control of expendituere on this item, the following rules are issued for guidance:—

I.—The Inspector General of Police has by his Circular 79 of 1861, dated 12th September, provided for the lights at Thannahs under a sanction from Government for the period of 6 months, so that these will not be included in the district bills.

II.—The oil used for lights at ferries is not to be charged to the State, and will not be passed by the Civil Pay Master in the contingent Bills. When used at Imperial ferries the charge will be adjusted by the Department Public Works, under such rules as may be prescribed for that Department. When expended at the minor Ferries, it must be adjusted under the orders of the Judicial Commissioner according to such rules as he may lay down.

III.—No special provision can be made for lights used to enable the work of a District or Settlement office to be carried on after dark, under a temporary pressure of work. Such cases are exceptional and do not come under the following rule.

IV.—At all other places than those mentioned above *e. g.* Jails, Havalats and Tahsils, oil is to be allowed at the rate of two chittacks per night, for each Sentry or double Sentry on guard, and the District contingent bill is to be accompanied by a certificate showing the number of Sentries or double Sentries that have been on duty, during the period billed for.

XLV A

Circular No. 157.

Dated 14th November 1861.

TO ALL COMMISSIONERS.

In supersession of this office Circular No. 72, dated 17th May last, communicating the instructions of the Supreme Government, in regard to land taken up for Railway purposes; annexes for information and guidance a copy of Supreme Government Circular, No. 55, Dated 29th June last, conveying amended instructions on the subject.

(COPY)

Circular No. 55 of 1861.

Public Works Department, Fort William, 29th June 1861.

Under instructions from H. M.'s Govt., the following amended Rules for taking up land for Railway purposes are issued for adoption in lieu of those laid down in Circular No. 9, dated 16th March 1861.

Revised Rules.

I.—Land required for Railway purposes may be divided into four Classes, A, B, C, and D. First, Class A, land which a Railway Company receives free of charge, under the contract with the Government, for permanent occupation. Second, Class B, land also provided free of cost, but only for temporary occupation. Third, Class C, land which the Railway Company has to provide at its own cost. Fourth, Class D, land which does not come directly into the possession of the Railway Company at all.

2.—Class A will comprise the land required for the permanent works of a Railway, including the road with its bridges, &c., and all stations, workshops, permanent store-houses, and the like, necessary for the line when opened, and which under the Contracts, is to be provided by Government free of cost to the Railway Companies. The occupation of this land by a Railway Company will be so far permanent, that it will only cease when their contract is terminated or surrendered, and the whole lapses to Government. It is all provided free of charge.

3.—Class B will contain land essential for the execution of the permanent works of a Railway, but not required after the completion of the line in part or in whole. It also is provided free of charge. Such is land for spoil banks, for extra excavation to make banks, for river diversion, and for the storage of Railway materials held in stock by the Railway Company, pending the construction of the line, or their despatch to the works.* The occupation of this class of land will be temporary. On its restoration to the Government—the proper time for which will be settled in each case between the Railway Officers and the Consulting Engineer—it will be for the Revenue Officers to dispose of it to the best advantage of Government.

* This last sort of land is allowed free under the Right Hon'ble the Secretary of State's letter No. 25. of 30th November 1858.

4.—Class C will contain the land which a Railway Company has to provide at its own cost. This is land which is required for the provision or preparation of materials; for purposes contingent on the actual execution of the works on the line, or for other miscellaneous objects, which the Government recognizes as falling legitimately within the scope of the Railway Company's operations, though not giving the Company a claim to the provision of land free of charge. As a Railway Company is bound to pay for the construction of all works out of the capital, receiving only from Government without charge, the land on which the works stand, the provision of all materials, and the means of facilitating the execution of all works are to be at the cost of the Railway Company *(a)* It is proper to bear in mind, in fixing the rent, that this land will in part deteriorate by the use to which it is put, and in part will not so deteriorate. In all cases, however, it will be most convenient to deal with the land in the first instance

in the same manner. It will be taken possession of by Government, and handed over to the Railway Company for occupation at a fair rental. When the necessity for occupation ceases, the land will be given up again to Government by the Railway Company, the proper time for this being determined, as under Class B, by the Railway Officers and Consulting Engineer.

5.—Class D will contain that land, which, being required in consequence of the works of a Railway, still does not come directly into the occupation of the Railway Company; it will be provided free of charge. It will be exclusively land for roads; either new roads leading to Railway Stations, or to permanent store yards or workshops detached from the main works, or diversions or changes of old roads made necessary by Railway works.

(a) The following words were also in the original rules:—

"In this class, therefore, will fall all land for brick-making, for quarrying ballast,* for houses for persons employed in the work, &c. So also land for houses for Engine Drivers, and the like on the line when opened, and for other similar purposes will come under Class C."

But H. M.'s Secretary for State of India thought that any particularization in the rule might raise questions as to the power of Government to alter or vary the tenure of the Contract (a power which the Government has no intention of claiming). It has therefore been thought best to give these words in a note simply for the guidance of the Officers of Government and parties interested, as to the constructions which Government puts on the contract, in regard to certain points of frequent practical application.

* In the orignial rules, the words "for roads to works in progress" here found place. They have now been struck out, as calculated to mislead. It is clear a road may be required from a site used temporarily for storage of materials itself in Class B. This would carry the road itself into the same class. A road from a brick-field or quarry would be in the same category as the brick field or quarry, viz., Class C. Whereas a road from a detached but permanent store-yard, although leading "to works in progress," would not the less come under Class D, should such road still be necessary after the completion of those particular works. Thus, *generally*, the circumstances of the tenure of land *at the end of the road furthest from the Railway* will decide the class into which the road itself shall be placed.

6.—Inconvenience is likely to arise if Railway Companies are permitted to hold land on their own account, or otherwise than is above explained. By causing them to rent from the Government all land to which they are not entitled free, in the manner above explained, simplicity in the tenure of their property will be secured, which will be a matter of importance at a future time when the Railway may be transferred to Government. The determination of the value to be paid by the Government for any land not included in Class A, which might be held by a Railway Company, would certainly be, in such an event, a great embarrassment.

7.—Houses, trees, tanks, or other property, on land which is not provided free of charge, and for which special payment or compensation is necessary, will be paid for at once, by the Railway Company. In the case of land provided free of charge, the materials, &c., derived from the "clearance" of the surface, which then will be at the expense of Government, will be disposed of by the Revenue Officers to the best advantage.

8.—All land required for a line of Railway will be applied for in continuous portions: the plans will be drawn to a scale of 150 feet to the inch, and the measurements and areas will be recorded in accordance with the fiscal divisions of village estates, or mouzahs, pergunnahs, and zillahs, in a schedule, of which a form is annexed, showing in detail the several classes to which the land belongs.

9.—The several classes of land will be coloured pink, yellow, purple, and green respectively in the plans, and the exact purpose to which each parcel of land is to be devoted will be noticed in the schedule.

10.—Detached portions of land should be referred to some fixed point on one of the main sheets, with such distances and compass or other bearings, as will enable the land to be identified at once. A corresponding entry should also be made on the main sheet to draw attention to the detached portion.

11.—The general correctness of the plans and schedules of the Railway Engineers being attested by the Consulting Engineers to Government, the applications will be forwarded to and dealt with as may be necessary by the Revenue authorities, under the orders of the

local Government. The Revenue Officers are to be held strictly responsible for the regular adjustment by Railway Companies, of all charges on account of land, to be determined in the manner above explained.

12 —A complete set of land plans should be recorded in the Chief Engineer's Office of each Railway, and a copy forwarded to the Consulting Engineer to Government, by whom a duplicate will be given to the Revenue Board, which in turn will supply Collectors of districts with transcripts of parts included in their respective zillahs When it may be found expedient, in order to expedite the making over of the land, to employ a Special Land Commissioner for this duty, the Railway Engineers should supply an additional copy of the land plan for the use of the Land Commissioner.

13 —The Consulting Engineer to Government and the local Revenue authorities will, respectively, be held responsible for the punctual fulfilment of the foregoing orders in their several Departments, and for the careful record of plans in their respective offices.

14.—All contemplated changes in the land in possession of a Railway Company should be promptly reported by the Railway Agent, to the Consulting Engineer to Government, who will notify the same to the local Government. It will be for the latter to see that the necessary steps are taken by the Revenue authorities for entering such changes in their records, and for carrying out all further proceedings that are requisite on such an occurrence.

15 —It will be necessary for the local Governments to see that a correct register and record of title of all Railway lands is maintained; for the whole of such lands will one day revert to the Crown. Also that all rents or payments for clearances, &c., chargeable in behalf of Government against the Railway Company, are duly realized.

16 —It is essential that there should be for each Railway *one* set of plans, in a regular sequence, to show all the land; and that the plans of each Railway Company's estate after they have once been prepared, should constantly be corrected, and always be maintained complete.

FORM OF SCHEDULE.

Plain. Sheet No.

_____ Railway

_____ _____ District

Schedule of land required for the use of the Railway in

Mouzah _____

Pergunnah _____

Zillah _____

No. on Plan.	Purpose for which required.	Payable by Government.									Payable by Railway Company.		
		A (Pink.) Land for permanent occupation by Railway company.			B (Yellow.) Land for temporary occupation by Railway Company.			D (Green.) Land to be occupied by Government permanently.			C (Purple.) Land for occupation by Railway Company permanently or temporarily.		
		A.	R.	P.	A.	R.	P.	A.	A.	P.	A.	R.	P.
1	Synabas Station, ...	40	3	7	...	...	...	...	...	...	...	...	...
2	Spoil bank of Balpoor cutting, ...	...	...	...	13	3	6	...	...	...	...	...	...
3	For quarying ballast, ...	...	...	...	...	...	...	...	...	...	1	3	2
4	Temporary road from ballast quarry to line of Railway,	...	...	...	...	...	...	...	...	...	...	3	8
5	Road from Synabas Station to high road, ...	...	...	...	...	...	...	1	2	3	...	...	...
	TOTAL, ...	40	3	7	13	3	6	1	2	3	2	2	10

C. D. A. B.

Deputy Consulting Engineer to Govt. _____ *Chief Engineer* _____ *Railway.*

Copy forwarded for guidance to the Govts. of Madras, Bombay, Bengal, N. W. Provinces and Panjab.

XLVI

Circular No. 163.

Dated 23rd November 1861.

TO ALL COMMISSIONERS.

REVENUE.

(Applications for expenditure to show whether the charge has been provided for in Budget or not.)

I have the honor to request that all applications for expenditure submitted to this office in future may, unless of a special character and independent of all budget entries, be accompanied by one or other of the following certificates according to circumstances. The certificates are nearly the same as have been prescribed by the Saddar Board of Revenue for districts of the North Western Provinces.

2nd.—They should be drawn up by the District Officer and countersigned by yourself, and it will be convenient to have a sufficient number of forms printed and kept at hand for use as occasion may require.

1st.—Certified that the proposed item of expenditure, amounting to Rupees _____ was provided for in the sum of Rupees _____ estimated in the Budget of this district for 186—6—under the head _____

2nd.—Certified that the proposed item of expenditure, amounting to Rupees _____, was not specifically provided for in the Budget of this district for 186—6—, but it can be met out of the aggregate sum of Rupees _____ estimated therein under the appropriate head of " " to which it appertains.

XLVII

Circular No. 172.

Dated 5th December 1861.

TO ALL COMMISSIONERS.

Revenue.

(Grants for support of Dharmsalahs and other religious Institutions.)

In forwarding for your information and guidance the subjoined extracts from the correspondence marginally noted,* on the subject of grants for the support of Dharmsalahs, I have the honor to request that should grants for the support of religious, charitable, or other analogous institutions, hereafter come under consideration, the principle indicated in the letter of Government may be followed.

* My letter No. 725-4,376 dated 13th Novr. 1861.
Govt. reply No. 1816 of 21st idem.

EXTRACT para. 3 *from a letter No.* 725-4,376, *dated* 13*th November* 1861, *from Financial Commissioner to Secretary to Government Panjab.*

I am myself, however very decidedly of opinion, that where a grant is given for support of an Institution of this kind, it should invariably be made in the name of its head or "Mahant" alone—leaving it to any who may think they have claims on him, to establish them in the Civil Courts.

EXTRACT para. 2 *of Government reply No.* 1,816, *dated* 21*st November* 1861.

His Honor also concurs generally in the principle laid down in your letter No. 725, dated 13th instant, viz. that grants for the support of Dharamsalahs, or to any particular body, religious or otherwise, should ordinarily be made in the name of the head-man or chief representative. Exceptional cases may arise, in which a different course may be expedient but all such cases should be specially reported for sanction.

XLVIII

Circular No. 174.

Dated 5th December, 1861.

TO ALL COMMISSIONERS.

REVENUE.
(Nomination of Tahsildars and Naib Tahsildars.)

Owing to the instructions communicated in Book Circular No. 3 of 1858, on the subject of recommending candidates for the post of Tahsildar not being generally acted on, the list of candidates now recorded in this office is exceedingly meagre and practically almost useless, while there is nothing to show whether persons entered therein are still available or not.

2.—I have the honor to request therefore, that increased attention may be paid in future to this matter which is one of very great importance; and for this purpose the following arangement is to be followed, in which, now that the post of Naib Tahsildar has every where been added, that class of functionaries is also to be included.

3.—Every Officer is to keep a Register of persons recommended by him for the post of Tahsildar, and another of those recommended for the post of Naib. So soon as it shall have been intimated from this Office that a person recommended has been entered on the Financial Commissioner's list, his name is to be entered on the corresponding Register of the Officer recommending him; and when the individual ceases to be available in the District from whence recommended; whether from his having died, left the District, proved himself unworthy, been promoted, or from any other cause; an entry to this effect is to be immediately made in the Register, and communicated to this office through the Commissioner.

4.—A half yearly return is to be submitted on or about the 1st May, and 1st November of each year, in the accompanying form indicating the names &c. of persons who have been reommended or have ceased to be available, during the preceding six months, which

return is to be invariably submitted although it should be blank—a half sheet of foolscap folded should suffice, of which one leaf may be allotted to Tahsildars, and the other to Nâibs.

5.—It is to be understood, as respects Nâib Tahsildars, that this arrangement is prescribed, not so much with a view to control the selections of local officers, as to enable the Financial Commissioner to render eligible men of one locality available for another where there may be a deficiency of these.

DISTRICT.	Date and No. of Commissioner's Report to Financial Commissioner.	Name and caste of candidate recommended for Tahsildarship.	Name of individual formerly recommended, who has ceased to be available.	Cause of this, whether by death, promotion or otherwise.	REMARKS.

NOTE.—A corresponding return to be submitted (mutatis mutandis) for Naib Tahsildars.

CIRCULAR ORDERS

ISSUED BY

THE FINANCIAL COMMISSIONER

FOR THE PANJAB.

DURING THE YEAR 1862.

I A.

CIRCULAR No. 2.

Dated 15th January 1862.

TO ALL COMMISSIONERS.

REVENUE.
(Vakils of Independent Chiefs exempted from Income Tax.)

I have the honor to forward for your information, and the guidance of your District Officers, copy of a letter, No. 33, dated 13th current, from the Government Panjab, exempting from payment of Income Tax, the Vakils of Independent Chiefs resident in our Territories, and in attendance on Commissioners and Deputy Commissioners or the Lieutenant-Governor : and to state that this exemption is to be understood as applying to the salaries of the Vakils, and all appertaining to their position as such.

2.—If they should be landholders, house proprietors or capitalists, or in any way derive independent income in our Territory from other sources than the emoluments derived from the chiefs whom they serve, such portion of their income will be liable to the tax.

COPY No. 33, *to the Financial Commissioner, for the Panjab,*

dated 13*th January* 1862.

(REVENUE.)

I am directed by the Hon'ble the Lieutenant-Governor to request that you will issue instructions to Commissioners to exempt from Income Tax, the Vakils of independent chiefs resident in our territories and in attendance on Commissioners and Deputy Commissioners, or on the Lieutenant-Governor.

M.

I B.

CIRCULAR No. 4.

Dated 31st January, 1862.

TO ALL COMMISSIONERS.

With the sanction of Government, the following rules, on the subject of Khewutdars, are circulated for information and guidance.

REVENUE.

(Liabilities of absconding Khewatdars.)

2.—When Khewutdars, not in balance, abscond, it is the duty of the Lumberdar to provide for the cultivation, by making over the abandoned fields to one of the proprietary body, offering it first to the next of kin of the owner, or should they refuse, throwing it into the "Shamilat" to be cultivated by tenants.

3.—The Khewutdar who absconds cannot claim restoratoin, until the commencement of the next agricultural year, and will only be restored on payment of any loss which has intermediately accrued. He must bring a regular revenue suit for restoration. If he fail to return within the first agricultural year after his abscondiug, the party who shall have taken up the cultivation shall then be entitled to possession for a further term of five years; and if his possession under leases of this nature extend, continuously, over twelve years, his title shall then become perpetual, and not contestable at law;—provided that, within the above mentioned term, it shall be optional to the absconded Khewutdar to bring a regular revenue suit for restoration, on this ground alone, that the parties to the transfer have not acted in good faith.

4.—If, owing to the fields not being cultivated, a balance arise, it must be realized from some one of the community, and the fields will be transferred, on account of that balance, to the solvent Khewutdar who pays the balance, or if the whole community have paid the balance rateably, they will be kept in "Shamilat." The defaulter will then be excluded for the term of the transfer, under Book Circular No. 36 of 1860.

5.—The Putwari is bound to record in his diary the circumstance of the Khewutdar having absconded, and the arrangements made for the cultivation, and hand a memo to the Canongo, in order that the Tahseeldar may pass the necessary orders for mutation of names. This will prevent the absconding Khewutdar from bringing a fraudulent action for ouster against the parties to whom the fields have been temporarily made over, and who will be entered in the annual papers as "Qabiz," under the name of the absconding Khewutdar.

6.—A Khewutdar is not relieved from his share of the joint responsibility of the community during his absence. If the lease is cancelled for balances, and a farmer introduced, no cultivation will be reserved for such a party.

7.—The Lieutenant Governor has directed that all transfers effected under this Circular may be distinctly registered, and their number noted in your annual report.

8.—The circular, however, is to be considered experimental only, and after the expiration of one year a special report on its working must be submitted.

I

CIRCULAR No. 6.

Dated 10*th February* 1862.

TO ALL COMMISSIONERS.

REVENUE.

(Alterations in Budget Receipts and Disbursements.)

I have the honor to annex, for your information, copy of a letter from the Panjab Government, No. 103, dated 3rd instant, with enclosure, requiring a monthly report of any material changes expected in the anticipated receipts and disbursements, as estimated for in the Annual Budgets, and I beg you will keep me supplied with the necessary particulars, to admit of the report in question being regularly submitted.

2.—I do not desire that you should report monthly whether any changes are likely to occur or not; it will suffice if you intimate the fact, when, from any special causes, you anticipate any material departure from the estimates originally rendered to this office.

3.—To prevent the subject, however, from being lost sight of, I request this requisition may be entered on the annual table of prescribed periodical reports and statements, which it is believed is now kept up in all civil offices.

COPY No. 103, *to the Financial Commissioner for the Panjab, dated* 3*rd February* 1862.

FINANCE.

I am directed to forward extract from a Resolution of the Supreme Government regarding Monthly Returns of Actual Receipts and Expenditure and providing the Resource Estimate, and to request that you will report monthly, by the tenth of each month, whether, owing to calamities of season or any other unforeseen cause, there is any apparent likelihood of material changes in the estimates submitted to, or approved by Government, whether of receipts or expenditure.

Extract from the Proceedings of the Government of India, in the Financial Department, No. 126, *dated* 6*th January* 1862.

The better to enable the Financial Department to accomplish this task, His Excellency in Council desires that the several local governments and administrations shall submit monthly reports, stating any material changes which they may see reason to anticipate. With these materials, the Financial department will be in the best possible position for complying with the requisition of the Secretary of State, and giving, with the annual parliamentary returns of the actuals of the previous year, an estimate for the current year, as accurate as possible, up to the latest date.

II.

Circular No. 11.

Dated 14th March 1862.

TO ALL COMMISSIONERS.

REVENUE.

(Renewal of Stamp paper.)

The subjoined Circular No. 1,755, dated 7th December 1861, has been issued by the Board of Revenue Lower Provinces, and I have the honor, by direction of His Honor the Lieutenant Governor, as requested by the Government of Bengal, to re-issue it, for the strict observance of the instructions it contains, by all officers in the Panjab who are entrusted with authority to renew stamps.

Circular from the Hon'ble A. Eden, Junior Secretary to the Board of Revenue, to all Collectors of Revenue, (No. 1,755, *dated the 7th December* 1861.*)*

"It having been brought to the notice of the Board of Revenue, that in some instances renewals of stamp papers have been irregularly permitted by Stamp Collectors in cases in which the instrument or writing thereon has been finally signed and executed, the attention of all officers entrusted with authority under Section 32, Act XXXVI of 1860, to renew stamps, is hereby directed to the wording of the Section above cited, the renewal authorized by which is expressly confined to the special conditions therein mentioned, of which one of the most important is the non-execution or non-completion of the original instrument.

III

Circular No. 13.

Dated 18th March 1862.

TO ALL COMMISSIONERS.

REVENUE.

(Pensions to uncovenanted servants.)

Forwards the following for information and guidance.

COPY of a letter No. 14,819, dated the 17th December 1861, from Secretary to the Government of India, Financial Department, to the Officiating Civil Pay Master Madras.

I am directed to acknowledge the receipt of your letter No. 418 dated 5th ultimo, enquiring how long after an uncovenanted servant has ceased to be employed under Government a medical certificate of unfitness for further service may be accepted in his favor as giving a claim to pension, and whether the local Government can deal with a case of this description under the General Pension Rules, or whether it should be reported for the special sanction of the Government of India.

2.—In reply, I am desired to observe that, according to the general principle laid down by the Hon'ble the late Court of Directors, in their Financial despatch, No. 11, dated 14th August 1846 pensions are to be granted on, and not after retirement; and also, with reference to the instructions subsequently issued in 1849, in respect to the details required to be specified in the medical certificate, "with a view to enable the Court to decide upon the propriety of allowing the retirement upon pension of the uncovenanted servants of Government," it appears to the Governor General in Council to be necessary that the medical certificate of unfitness for further service should be submitted at the time of retirement.

3.—His Excellency in Council, however, observes that in practice this rule has not been so strictly observed, especially in a case in which an uncovenanted servant is discharged from the public service in consequence of the abolition or the reduction of his office, and who produces a certificate after the lapse of some reasonable time.

4.—In all such cases of deviation from the established rule, the Governor General in Council thinks it proper to require that a reference should be made to this Government for orders.

IV

CIRCULAR No. 18.

Dated 31st March 1862.

TO ALL COMMISSIONERS.

REVENUE. (Annual Report.)

I have the honor to address you on the subject of the Annual Report on the Revenue Administration. It has been deemed advisable somewhat to modify the set of forms prescribed by Book Circular No. 20 of 1860, partly with a view to reduce their number, and partly to supply what have been deemed deficiencies ;—while from changes in the law and other causes, some further alterations and addditions have been necessitated. A list of the new returns now required is appended to this circular, and a supply of forms is forwarded herewith. These new forms of returns will be submitted with the report for 1861-62.

Appendix I.

2.—To ensure uniformity, instructions have been printed on the returns themselves, where this has seemed necessary, and particular attention is requested to them. Where any remarkable differences appear in the results exhibited for the two years entered in the returns it will be the duty of the reporting officer to anticipate references by accounting for them ; and, in like manner, if in any statement the entries for the preceding year differ from those which were formerly shown in the returns for that year, the cause of this discrepancy should be explained.

3.—Book Circular No. 40 of 1860 is hereby cancelled ; and for the mode of preparing statement No. II, therein referred to, see the instructions on that return. The statement of Revenue Contingencies was furnished to this office last year by the Civil Paymaster ; but, as this was found to cause inconvenience, it will be seen that this return is now to be rendered by district officers. It may be as well to observe that throughout the returns, where the expression " current year " is employed, that under report is intended.

4.—In revising the returns the opportunity has also been taken to alter their classification, so as to number them, as far as possible, according to the order in which they are noticed in the report, and to bring returns of the same character together under the same division. This, again, has led to some transpositions in the order in which the various subjects are to be treated, and a revised statement of subjects is therefore issued with this circular for observance.

Appendix II.

5.—This table sufficiently indicates what is required, and it will of course, be understood that no reference is required from any office, to such subjects included in it as do not concern him, or appertain to matters under his control. I may at the same time remark generally here, that where no statements are prescribed, district officers should give such information as may elucidate the subject; for instance, as regards cattle fairs: the number and name of fairs held should be mentioned, with some notice of their results; and, in like manner, the number and location of stallions, &c., &c.

6.—In conclusion, I would express an earnest hope that no delay will be allowed to occur in the submission of the returns now prescribed, and the annual report which is to accompany them, so that I may be enabled to issue a review of the work and progress of the whole province by the middle of September next, an object which cannot be attained unless the returns are despatched from divisional and district offices with punctuality, so as to reach this office by June 1st, at latest. This was effected last year to a very considerable extent, and I hope that this year there may, at all events be no falling off in this respect.

APPENDIX No. 2 TO BOOK CIRCULAR No. 4 OF 1862.

Arrangement of subjects to be observed in the preparation of the Annual Revenue Reports.

Number.	SUBJECT.	Reference to Statement.
	PART I. FISCAL.	
1	Land Revenue to embrace all items which find a place in the Qistbandi [including Commutation and Tribute]	
	Demands, Collections, Balances, ...	I
	CAUSES OF INCREASE.	
	A. Lapses and resumptions of Revenue free lands,	II.
	B. Revision of assessment or Farms.	
	C. Alluvion, ...	IV. &., IV. A.
	D. Land released from occupation of Government, ...	XI.
	E. Territorial transfers.	
	F. Allotment of Wastes.	
	G. Progressive Jamas.	
	CAUSES OF DECREASE.	
	A. Grants of land Revenue free, ...	II.
	B. Revisions of assessment owing to calamity of season, deterioration of assessment, &c., Farms, ...	
	C. Diluvion, ...	IV. &., IV. A.
	D. Land occupied by Government, ...	XI.
	E. Territorial transfers.	
2	Sayer and miscellaneous items of Revenue, ...	III.
3	**ABKAREE.**	
	Excise on intoxicating liquors, ...	V.
	Ditto drugs, ...	V. A.
4	Assessed taxes, ...	VI and VI A.
5	**CUSTOMS.**	
	Demands, Collections, Balances, With cause of increase and decrease,	VII.

Number.	SUBJECT.	Reference to Statements.
	CAUSES OF DECREASE.—*(Continued.)*	
6	SALT,	VII. A. to C.
	Receipts, Expenditure, } With cause of increase or decrease.	
7	CANALS, ...	VIII. and VIII. A.
	N. B.—The returns for Canals (VIII. and VIII. A.) will be supplied by the Canal Officers. But if any Abiana on account of water from Canals be assessed by District Officers apart from Canal Officers, the amount so assessed, amount realized, area of land watered, rates of water rent, and names of Canals should be supplied by District Officers in their reports.	
8	STAMPS, ...	IX.
9	Sale of waste land and redemption of the Land Tax, ...	X.
10	Land occupied by Government for public purposes and land restored by Government, ...	XI.
11	Amount of land Revenue assigned to Jagirdars and Mafidars,	XII.
12	Pensions and Pensioners, lapses, new grants, and exact liability of Government on this head, ...	XIII.
13	Contingent Revenue expenditure, ..	XIV.
	Remarks should be furnished on all points appearing to call for notice, such as any great differences in expenditure and the causes thereof. ...	
	PART II. ADMINISTRATIVE.	
14	Coercive measures for realization of Revenue, ...	XV. XVI. and XVII.
	1. Dastaks. 2. Personal imprisonment. 3. Distraint of personalty. 4. Sequestration of profits (Kham or Kurk Tehseel.) 5. Transfer of pattis to solvent pattidars, including transfers under Circular No. 4 of 1862. 6. Farm of Mahal or patti to strangers. 7. Sale of Mahal or patti.	
15	Takkavi, ...	XVIII.

Number.	SUBJECT.	Reference to Statements.
	PART II. ADMINISTRATIVE.—(*Continued.*)	
16	Treasuries, how and by which Officer managed.	
	A. Miscellaneous advances unadjusted. ...	XIX.
	B. Deposits. ...	No Statement.
	C. Cash remittances, ...	
	D. Bill Work, ...	
17	Regular Revenue Suits.	
	A. Original, ...	XX.
	B. Appeals, ...	XXII. and XXIII.
18	Summary Suits (strictly so called.)	
	A. Original, ...	XXI
	B. Appeals, ...	XXII. and XXIII.
19	Regular Settlement, ...	XXV.
	A. Original.	
	Progress of.	
	Cost of.	
	B. Appeals.	
20	Summary Settlements (other than Settlement of lapsed or resumed Mafis and Jagirs), ...	XXV.
21	Revenue Business, ...	XXVI.
22	Investigations into Revenue free tenures, ...	No Staement.
23	Revenue Business of Financial Commissioner's Office, ...	XXVII and XXVII A.
24	Patwaris and their records, ...	No Statement.
25	Collectorate records and record rooms, ...	
	A. Sadar, ...	
	B. Tahsil, ...	
26	Courts of Wards.	
	A. Estates of Jagirdars and Mâfidars, ...	Ditto.
	B. Estates of landed proprietary paying Revenue to Government, ...	
	The name and age of each minor should be given, and the name of the Estate or Principal Village, the rental, &c., and any necessary particulars, with brief remarks as to management of the year and results. ...	

Number.	SUBJECT.	Reference to Statements.
	PART II. ADMINISTRATIVE.—(*Continued.*)	
27	Management of Jagir villages, or other assistance to Revenue free holders in the collection of their income, ...	Ditto.
28	State of Securities of Treasurers and Nazirs, ...	Ditto.
	PART III. STATISTICAL.	
29	Fall of rain, ...	XXVIII.
30	Agriculture.	
	A. Harvest.	
	B. Increase or decrease of cultivation, and of irrigation, whether from well, canal or river.	
	C. Improvements in produce, cultivation of new staples.	
	D. Improvements in live stock, cattle fairs, &c.	
	E. Prospects of development of trade, means of export, carriage inland, railway &c.	
	F. Range of prices, ...	XXIX.
31	Arboriculture, ...	No Statement.
32	Variations in tenures, partitions, &c., ...	
33	Relative position of Lambardars, co-parceners and cultivators,	
34	Remarks on the average rate of rents, value of land, &c., ...	XXX.
35	Talooqdars, number and condition of, ...	No Statement.
	PART IV. MISCELLANEOUS.	
36	Revenue buildings, ...	Ditto.
	A. Progress and state of existing, ...	
	B. Deficiency of, ...	
37	English system of record of Judical cases, ...	
	A. How far practised, ...	
	B. With what success, ...	
	PART V.	
38	Notice of Officers, European and Native, Judical and Executive, down to Head Clerks and Peshkars. ...	XXIV.

APPENDIX No. 1 TO BOOK CIRCULAR No. 4 OF 1862.

LIST of returns in all Departments prescribed for the Report on the Revenue Administration of the Panjab.

No.	No. of Statement.	DESCRIPTION OF RETURNS.	Reference to Parts.	By whom furnished.
1	I	Comparative Statement of Land Revenue, Demands, Collections, and Balances,	PART I. Fiscal.	By Deputy Commissioners and Commissioners.
2	II	Statement shewing the alterations in the Land Revenue demand,		
3	III	Comparative Statement of Net Miscellaneous Revenue, including Saye and Miscellaneous,		
4	IV	Statement of Alluvion, and Destructive inundation. (For Districts in which the system of alluvial chucks prevail)		
5	IV A	Ditto Ditto Ditto (do not prevail)		
6	V	Comparative Statement of Abkari, Demands, Receipts and Balances,		
7	V A	Ditto Ditto of Intoxicating Drugs and Opium,		
8	VI & VI A	Comparative Statement of Assessed Taxes, with particulars of Balances,		
9	VII	Comparative Statement of Customs Receipts and Expenditure in the Delhie, Hansi and Sirsa districts,		Collector through Commissioner of Customs, Delhi.
10	VII A	Ditto Statement illustrating operations of the Sindh Sauger Doab, Salt Department, inclusive of Indus Preventive Line,		Do. through Commissioner Rawal Pindi.
11	VII B	Comparative Statement illustrating operations of the Trans-Indus Salt Department,		Deputy Commr, Kohat, through Commr. Peshawur.
12	VII C	Ditto Ditto Sutlej Preventive Line, including customs on Saccharine produce,		Collector through Commissioner Mooltan.

APPENDIX No. 1.—*(Continued.)*

No.	No. of Statement.	DESCRIPTION OF RETURNS.	Reference to Parts.	By whom furnished.
13	VII.	Comparative Statement of Receipts and Expenditure of the Canal Department, of Panjab proper,	PART I. Fiscal.	Directors of Canals.
14	VIII A	Ditto Ditto of Canal Department of Delhi and Hissar Divisions,		
15	IX	Comparative Statement of Stamp Receipts and Charges,		Deputy Commissioners and Commissioners.
16	X	Statement of Waste Lands sold and Land Revenue redeemed,		
17	XI	Statement of Compensatian and reduction of Revenue for Land taken up for public purposes and of Lands restored,		
18	XII	Statement of Land Revenue, assigned to Individuals or Societies		
19	XIII	Ditto of Pensions guaranteed by the State to Individuals,		
20	XIV	Comparative Statement of Contingent Revenue Expenditure,		
21	XV	Ditto Ditto of Minor coercive measures,	PART II. Administrative.	Deputy Commissioners and Commissioners.
22	XVI	Ditto Ditto of Estates attached, sequestered, transferred and sold for recovery of arrears of Revenue,		
23	XVII	Ditto Ditto of Kham holdings,		
24	XVIII	Comparative Yearly Touzie of Takkavi advances for works of permanent utility and purchase of cattle &. &e.		
25	XIX	Ditto of Unadjusted Miscellaneous advances,		Deputy Auditor General.
26	XX	Comparative Statement of Regular Revenue Suits instituted and disposed of,		

APPENDIX No I.—*(Concluded)*

No.	No. of Statement.	DESCRIPTION OF RETURNS.	Reference to Parts.	By whom furnished
27	XXI	Comparative Statement shewing No. and average duration of Summary Suits,	PART II. Administrative.	Deputy Commissioners and Commissioners.
28	XXII	Ditto Ditto of Revenue Appeals for Courts of Deputy Commissioners,		
29	XXIII	Ditto Ditto of Courts of Commissiners,		
30	XXIV	Statement of Business disposed of by each Officer,		
31	XXV	Abstract Statement of Regular and Summary Settlement Work executed,		
32	XXVI	Comparative Abstract of of Business instituted &c.		
33	XXVII	Abstract Statement of Maafi Investigations and Miscellaneous cases received, disposed of, and pending in Financial Commissioner's Office,		Financial Commissioner.
34	XXVII A	Ditto Ditto of Appeals of all sorts instituted, disposed of and pending in Ditto Ditto,		
35	XXVIII	Statement of Meteorological results,	PART III. Statistical.	Deputy Commissioners and Commissioners.
36	XIXX	Comparative statement of Agricultural produce,		
37	XXX	Statement of Transfer of Malguzari Lands,		

IV.A

CIRCULAR No. 19.

Dated 1st April, 1862.

TO ALL COMMISSIONERS.

REVENUE.

(Introduction of Saddar Distilleries into the Panjab.)

I have the honor to forward herewith 2 printed copies of a Memo. and set of Rules issued by the Chief Commissioner of Oudh, in connection with the establishment of Saddar Distilleries, and to state that I have been directed by His Honor the Lieutenant Governor to introduce an analogous system, from 1st May next, in a few selected Districts of the Panjab, by way of experiment.

2.—I am accordingly desirous of introducing it, if possible, in one District of your Division in which you consider the trial may be made with the best chance of success. The yearly sale of abkari leases, should be postponed in all Districts, until definite orders are issued on this reference, and as it is obvious that any considerable delay in this matter must cause inconvenience, I trust your reply will be promptly submitted.

3.—Detailed rules for the management of Saddar Distilleries in the Panjab, will be issued hereafter. But in the mean time should any points occur to yourself or to your Officers as specially calling for notice, or likely to cause difficulties, if these be not guarded against; I request you will state them, for my information.

4.—Should you be of opinion that it is not expedient to give the system a trial in any District of your Division, you should state this, with the reasons for your opinion. But as the system has already been introduced with very marked success, in both Bengal and Oudh; and is, I believe about to be introduced in the North Western Provinces, I presume that no valid objections of a General character can well be adduced, though in some parts, there may possibly be local ones.

MEMORANDUM ON SADDAR DISTILLERIES.

IN OUDH.

1.—The true object of an excise on spirits is to obtain the greatest possible revenue on the smallest consumption of liquor. The fear of illicit dealing is the check by which the amount of duty that can be imposed on spirits is regulated. Under the Saddar Distillery system every gallon of spirits consumed, may be made to pay the maximum amount of duty which the above check will permit us to impose; under the old system of licensing out-stills, either under farming leases or direct Government agency, there was no fixed duty at all, and the result was to stimulate consumption in order to increase the revenue, this is the reverse of the other and true system.

2.—A Saddar Distillery is merely an enclosure within which all the spirits required for the consumption of a certain tract of country must be manufactured. Distilleries are to be established at all Saddar stations and Tahsils and at such other places as the Chief Commissioner may approve of, on report from District Officers.

3.—No expensive buildings are required for a Saddar Distillery. A mud wall enclosure with a strong door, two sheds proportioned to the number of stills that may be expected to be worked in them, and a good well, are the sole necessaries.

4.—The practice of distilling on the part of Government must cease at once wherever it exists, any person who choses may erect a still at his own expense within the Saddar Distillery and distil as much as he pleases, and he may remove the liquor himself or he may sell it to others. The party removing the spirit must first pay the duty per Gallon on the quantity he wishes to remove.

5.—Simple rules for the application of the above principles are appended.

RULES FOR THE MANUFACTURE OF SPIRITS AND VEND OF THE SAME IN OUDE.

1.—No spirits shall be manufactured except at such distilleries as may be established and authorized by the Deputy Commissioner.

2.—Any person may erect a still and manufacture spirit at any distillery subject to the following provisions.

3.—As a general rule no spirits of less strength than 30 below prove will be allowed to leave any Distillery, and the manufacture of spirits exceeding 10 per cent over proof will not be permitted.

4.—No spirits shall be removed from the Distilleries except under a pass to be granted to licensed vendors only, on payment of the prescribed duty. Each pass shall be in the annexed form, and shall specify the quantity of liquor to be removed, the name of the licensed vendor, by, or for whom it is removed, and the name of the place where his shop is situated. It shall also certify that the amount of duty leviable has been paid.

Form No. I.

5.—Licenses for retail sale of spirits manufactured at such distilleries will be granted in the annexed Form, on payment of such fees as may from time to time be prescribed. A separate license must be taken out for each shop.

6.—There is no objection to the manufacturer and vendor being one and the same party.

7.—District Officers will prepare with as little delay as possible a complete register of places of vend.

V.

Circular No. 20.

Dated 1st April, 1862.

TO ALL COMMISSIONERS.

REVENUE

(Abkâri remissions on account of march of European Troops)

The Sudder Board of Revenue, North Western Provinces, have recently cancelled the Rule contained in para. 9 of their Circular No. 1, dated 19th January 1855, and have ordered that in future, all claims on account of the closing of Abkâri shops during the march of European Troops, shall be adjusted as balances in the annual account.

2.—The above Circular of January 1855, with the Rule in question, was issued with Book Circular of this office No. 11, dated 8th February 1855, and that Rule appears, in consequence, to be now followed throughout the Panjab, though it was not with this intention that the above Book Circular was issued.

3.—There can be no question that the course now prescribed by the Board is the correct one, and I request accordingly that it may be followed in future, in supercession of the order contained in the above Book Circular.

VI

CIRCULAR No. 21.

Dated 4th April 1862.

TO ALL COMMISSIONERS.

REVENUE.
(Quarterly Return of Work, revised.)

In continuation of Book Circulars Nos. 16 and 26 of 1861, I have the honor to forward for adoption, a modified form of the Quarterly Business Statement rendered to this Department.

2.—A new column has been added to shew the time each officer was employed during the period under report, and the details of pending cases undisposed of above two months will exhibit Judicial cases only.

3.—I have observed that hitherto the column for Commissioner's remarks in the Divisional Return has invariably been rendered blank, this should not be, and I request in future that you will notice any unusual delays or other points appearing to call for remark.

4.—The separate memorandum prescribed in para. 2 of Circular No. 26 of 1861 will continue to be submitted as heretofore, although the alterations now made in columns 13 to 16 of the general return will considerably diminish the number of cases entered therein.

ABSTRACT STATEMENT shewing the work performed by Assistants and Extra Assistants in the Revenue Department in the Division, during the quarter ending 186

1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19
				DETAIL OF WORK PERFORMED.								NO. OF CASES REMAINING UNDER TRIAL.						
													Judicial cases pending above two months.					
Division.	District.	Name of Officers with powers.	Period employed in the quarter.	Settlement.	Land Revenue.	Judicial.	Registration.	Miscellaneous.	Excise.	Accounts.	Total.	Total cases pending.	Summary.	Regular.	Appeal.	Total.	Remarks of Deputy Commissioner.	Remarks of Commissioner

VI A.

CIRCULAR No. 29.

Dated 25th April 1862.

TO ALL COMMISSIONERS.

REVENUE.
(Establishment of Saddar Distilleries.)

In my Circular No. 19, dated 1st current, an intention was intimated of introducing the system of Saddar Distilleries experimentally in one District of each Division. It became apparent, however, on further consideration of the matter, that if the experimental districts were thus insulated, the fact of their being surrounded by districts in which the farming system continues, would operate prejudicially, and prevent the new system from having a fair trial; and it has accordingly been determined, that with the exception of Peshawur, the experiment shall be limited, for the present year, to a cluster of districts in juxta-position, one with another.

1. Ludhiana.
2. Jallandhar.
3. Hushiarpur.
4. Amritsur.
5. Gurdaspur.
6. Lahore.
7. Gujranwalla.
8. Sealkote.
9. Guzerat.

2. The districts noted in the margin are those which have been selected for this purpose, and you have accordingly been already requested to interdict the lease of the Abkari farms of the districts of _____ appertaining to your Division. It is not possible however, to have all necessary arrangements completed for setting Saddâr Distilleries on foot by the 1st of May, and I have the honor to request, therefore, that, as suggested to me by the Deputy Commissioner of Lahore, the leases of the district in question may be farmed out from month to month; with a condition that 15 days notice will be given before the farm is closed.

3. This will give time for the completion of all necessary arrangements, and it may be hoped that by the 15th of June or 1st July at latest, the Saddâr Distilleries will be fairly started.

VII

CIRCULAR No. 23.

Dated 8th April 1862.

TO ALL COMMISSIONERS.

REVENUE.

(Dustori not to be demanded from Banniahs at Bardasht Khanas.)

I have the honor to forward, by desire of His Honor the Lieutenant-Governor, ___ copies in English and ___ copies in Vernacular of a notice for protecting the Banniahs at the Bardasht Khanas on the G. T. Road from oppression, it having been brought to notice that the levy of Dastori, which had heretofore ceased, has again been resorted to.

2.—Every Tahsil Chaprassee, in charge of the supply arrangements, should be furnished with a copy of this notice, and its purport should be clearly explained to him by the Tahsildar.

NOTICE.

His Honor the Lieutenant-Governor of the Panjab having, during his march, ascertained that the Bunniahs at the Government Supply Depots are not in all instances adequately protected, and that the levy of Dustori, which had heretofore ceased, has of late been again resorted to, has directed that measures be taken for their protection for the future, it is therefore

ORDERED.

That a notice, in English and the Vernacular, be given to the Chuprassee in charge of the supply arrrngements, to the effect.

1*st*.—That no dustori can be paid to Gomashtas or others.

2nd.—That should it be demanded, the Chuprassee will remonstrate, and if notwithstanding this remonstrance it be taken, he will report the case direct to the district officer, mentioning the regiment or detachment, and if possible the Gomashta's name. The district officer will then dispose of the case.

3rd.—If the Chuprassee in charge reports, he is absolved from all blame, otherwise he should be dismissed. It is further directed that a copy of this order be furnished to each Tahsildar for information and guidance.

VIII

CIRCULAR No. 24.

Dated 9th April 1862.

TO ALL COMMISSIONERS.

REVENUE.
(Applications for sanction to expenditure.)

The Government having drawn attention to the necessity for greater detail in all applications involving expenditure, I have the honor to annex, with reference to this office Book Circular No. 46 of 1861, copy of a memorandum, received from the Supreme Government, showing some of the most constantly recurring points on which information should be given, and to request that all these and such others as may suggest themselves in particular cases may always be touched upon in all future applications of the above nature.

2.—It is obvious that this detail is necessary in order to enable the Financial Department to ascertain precisely the effect of the sanctions on the expenditure of the year. It should, however, be given in a separate memorandum or postscript, and distinct from any letter to this office, stating the merits of the case in which sanction to expenditure is solicitid.

MEMORANDUM.

In Applications for Pensions.

1.—Date from which it is to be paid.
2.—Whether provided for in Budget.

In Applications for Jagirs.

1.—Whether revenue of Jagîr was credited in Budget.
2.—If so, to what extent and in what manner Budget will be affected.
3.—If Jagîr be in lieu of pension, to what extent decrease is effected under head of pensions.

In Applications for Salaries, Establishment, &c.

1.—Dates from which respective charges are to take effect.
2.—Whether provided for in Budget.
3.—If so, under what head.
4.—If charge be temporary, on what date it is to cease.
5.—If saving is to be effected, from what date saving takes effect.
6.—Under what head saving is to be made.
7.—If charges are shown in lump sum, arrears, if any, should be distinguished from charges of the year to which the budget refers.
8 —If charges are payable from Local Funds, this should be stated.

In Contingent Bills.

1.—In what month charge was incurred.
2.—Whether provided for in Budget.

IX

Circular No. 25.

Dated 14th April 1862.

TO ALL COMMISSIONERS.

Revenue.

(Certificates for refund of Stamps.)

The Judicial Commissioner having recommended, that certificates for the refund of value of stamps be rendered current for one year only from the date on which they are granted; after which period, the

claim to refund, if not intermediately applied for, will cease; unless, on special grounds being shown, Government sanction payment; and His Honor the Lieutenant Governor having acceded to this view. I have the honor to request that in future a clause may be entered in all such certificates; whether granted in the Judicial or Revenue Department; to the effect, that if the refund authorized therein be not claimed, within one year, it will be disallowed, unless special sanction to the contrary be obtained on reference as above.

X.

Circular No. 28.

Dated 24th April 1862.

TO ALL COMMISSIONERS.

Revenue.

(Employment of Assistants in reporting cases of over-assessment, &c.)

In a case of suspected over-assessment of a village which recently occurred, the Deputy Commissioner made over the file to his Extra Assistant Commissioner for enquiry and report in English, which report was rendered very fully. I strongly approved of this, and in forwarding the documents to His Honor the Lieutenant Oovernor, I recorded my opinion that such transfer was worthy of commendation, and of imitation. In reply I am informed, that His Honor fully agrees with me, and thinks that "it would do Assistants much good to be employed on such work."

2.—As complaints are frequently made, that it is difficult usefully to employ young Assistants on Revenue duties, I think it right to issue the result of this reference in the form of a Circular, and would point out, that no course of proceeding can well be better calculated to give young officers a thorough insight into the work, than that of occasionally calling for reports from them on matters involving important questions, which at the same time affords the Deputy commissioner the opportunity of correcting errors or misapprehensions; and thus obviates all chance of injury resulting from the Assistant's inexperience.

XI

CIRCULAR No. 31.

Dated 8th May 1862.

TO ALL COMMISSIONERS.

REVENUE.
(Applications for additional budget grants.)

In continuation of Book Circular No. 8, dated 9th ultimo, forwards copy of the following for information and guidance.

COPY of Circular Memorandum of the Government of India, Financial Department, daled Fort William, 31st March 1862.

"His Excellency the Governor General in Council observes that in most instances applications for additional grants to the budget are sent in without its being stated in them to what heads of service those grants appertain; and in not a few cases they are when sanctioned classified differently in the Financial Department, and the different Offices of Account concerned. The consequence is that the Registers of additional grants kept in the Offices do not agree, and much confusion ensues.

2.—With a view to prevent this confusion, His Excellency in Council directs that every Officer applying for a grant subsequent to the sanction of the general Annual Budget shall invariably specify in his application the class of service for which the grant is required.

3.—The Financial Department will, after approval or correction, if necessary, of the classification given, note the budget head in its orders, intimating sanction of the charge to the Auditor General of India, and the Deputy Auditor and Accountant General concerned.

4.—Whenever doubts are entertained as to the correctness of the classification adopted by the Financial Department, such doubts must at once be communicated to that Department by the Auditor General or by the Deputy Auditor and Accountant General concerned, through the Auditor General, with a view to the correction of the classification, if necessary.

XII

CIRCULAR No. 32.

Dated the 13th May 1862.

TO ALL COMMISSIONERS.

REVENUE.

(Mitigation of penalties inflicted under Stamp Act).

As under the notification No. 10, dated 6th January last, published in *Panjab Gazette* of the 8th idem, applications have been submitted to the Financial Commissioner in which no reasons are given why the full penalty prescribed by the Stamp Act should not be enforced, I have the honor to point out that if authority to levy a reduced penalty were accorded under such circumstances applications for the sanction of the Financial Commissioner would virtually be rendered a mere formal matter, productive only of inconvenience.

2.—To prevent the recurrence of this, and ensure the submission on all such occasions of such information as will enable the Financial Commissioner to form some judgment as to the propriety of mitigating the penalty, I annex a tabular form of Statement, which I request may always be employed for the submission of such applications.

RETURN of Mitigated penalties inflicted by Deputy Commissioner of ..... under Act X of 1862.

1	2			3	4		5		6		7		8		9
NAME OF HOLDER.	Description, date and value of Deed.			Court in which presented.	Date of presentation of Deed.		To what Stamp liable under Act.		Value of Stamp affixed.		Limit of penalty allowed by Act.		Penalty inflicted.		REASONS FOR INFLICTION OF MITIGATED PENALTY.
	Description.	Date.	Value.		Month.	Date.	Rs.	As.	Rs.	As.	Rs.	As.	Rs.	As.	

XIII

CIRCULAR No. 35

Dated 2nd June 1862.

TO ALL COMMISSIONERS.

REVENUE.
(Exclusion of two Columns from Quarterly Pension Statement.)

Referring to this Office Book Circular No. 23 of 1860, I have the honor to state that, as proposed Pensions are now entered in this Office in a combined Quarterly Statement, so that the orders of the Panjab and Supreme Governments are no longer recorded on the Registers, the Columns heretofore prescribed for the entry of the latter may for the future be omitted.

XIV

CIRCULAR No. 36.

Dated 3rd June 1862.

TO ALL COMMISSIONERS.

REVENUE.
(Receipt, custody and disposal of stamps.)

In circulating copy of a letter from the Under Secretary to the Board of Revenue to my address, No. 709, dated 21st May, I have the honor to request that you will impress upon all District Officers, the necessity that exists for their being themselves careful in the observance of all prescribed rules for the proper receipt, custody, and disposal of Stamps, and for their holding their subordinates, whose duty it is especially to see to this department, responsible for the strict carrying out of all orders.

2.—The letter of advice from the Superintendent of Stamps, which invariably precedes the Stamps, conveys very clear instructions as to how they are to be dealt with on receipt; in addition to this, that office takes the precaution of labelling every bundle of the more valuable stamps with large instructions in red ink, and if even very ordinary care only were used, a mistake could scarcely occur.

COPY of No. 709, *dated* 21*st May* 1862, *from the Junior Secretary to the Board of Revenue to the Financial Commissioner of the Panjab.*

"I am directed by the Board to forward the accompanying copy of a letter No. 935, dated 15th instant, and of its enclosures from the Superintendent of Stamps, Calcutta, bringing to notice the very careless manner in which stamps are received into stock in the Deputy Commissioner's Office at ———

2. The Board desire me to request that you will issue instructions to all Officers under the Panjab Government, who receive stamps from the Calcutta store, to comply with the Rules of the Stamp office as to the receipt and counting of supplies of stamps issued from that Office on Indent."

XV

CIRCULAR No. 37.

Dated 6th June 1862.

TO ALL COMMISSIONERS.

REVENUE.
(Material changes anticipated in Budget Estimates.)

You were required by this office Circular No. 1 of 1862, to submit monthly reports when any material changes were anticipated in the Budget Estimates. This subject has again been lately under the consideration of the Supreme Government, and in a Resolution dated 26th April 1862, a form is laid down for reporting such changes.

2.—I have the honor to append a copy of that form for adoption in the Revenue Department, and when any material changes are expected in the Budget Estimates under any of the headings therein indicated, I request the fact may be reported to this office. The supervision of these reports for each Department has now been entrusted to the head of each respectively, and in respect to the receipts and expenditure of other Departments, the requisite instructions will doubtless be issued from the proper quarter.

3.—For the future, however, District officers are required to submit the reports now prescribed for the Revenue Department, direct to this office, and they should be despatched so as to reach me by the 15th of each month, for the month *following*, as a combined report has to be sent by me to the Deputy Accountant General, and by him submitted to the Lieutenant Governor for transmission to the Supreme Government.

4.—I beg it may be distinctly understood that such anticipated changes only as are really material are to be entered in the Statement now prescribed. When no such changes are expected, I request that the usual report for blank returns may be only rendered.

5.—Printed forms of the prescribed return will be supplied to District officers from this office, and returns of any anticipatde material changes in July, should reach me by the 15th current.

MONTHLY REPORT of Material changes

	REVENUES.	Budget Estimate for	Rough Estimate for	Increase.	Decrease.	REMARKS.
I	Land Revenue, ...					
	(Including Sayer and Abkari), ...					
II	Assessed Taxes, ...					
III	Customs, ...					
IV	Salt, ...					
VI	Stamps, ...					
XIV	Tribute and Contributions, on account of Contingents from native states, ...					
XV	Miscellaneous, ...					
XVI A	Interest, ...					
	TOTAL, ...					

NOTE.—In the forms issued for use, the above headings of Revenues and monthly return in regard to which any material change of the actual amount as making such entries, however, the

anticipated in Receipts and Expenditure.

	CHARGES.	Budget Estimate for	Rough Estimate for	Increase.	Decrease.	REMARKS.
A I	Allowances, Refunds and drawbacks, ...					
B I	*Charges against Income.*					
	Revenue Department.					
B I	1 Land Revenue, ...					
„	2 Assessed Taxes, ...					
„	3 Customs, ...					
„	4 Salt, ...					
„	6 Stamps, ...					
„	9 Superannuation Pensions, ...					
„	10 Miscellaneous, ...					
„	11 Contingencies, *special and temporary,*					
B II	Allowance and assignments under treaties and engagements,...					
B III	ALLOWANCES TO DISTRICT AND VILLAGE OFFICERS, ...					
B IV	Miscellaneous, ...					
C I	*Public Department.*					
	1 Interest, ...					
	TOTAL, ...					

Charges will not be printed, as those only will be entered by each Officer in his compared with previous Estimate is anticipated during the following month. In above order will of course be followed.

Q.

XV A.

CIRCULAR No. 38.

Dated 9th June 1862.

TO ALL COMMISSIONERS.

REVENUE.
(Introduction of Saddar Distilleries in the Panjab.

By my Circular No. 29, dated 25th April, to your address, you were informed that it had been determined to introduce into the Districts named in the margin, belonging to your Division, the system of Saddar Distilleries; for realizing the excise on spirits, in supersession of the system of farming out the monopoly of sale, which has been heretofore in force, and with my Circular No. 10, dated 1st idem, a printed Memorandum had been issued, explaining the main features of the new system; which, it is hoped, will have admitted of preliminary measures being adopted in anticipation.

2.—I have now the honor to annex an enlarged and revised set of Rules; explaining more clearly the details of the system, which have been approved of by His Honor the Lieutenant Governor, and as the only remaining cause of delay is the want of Hydrometers, of which a few have been received; and the remaining number required are expected within 3 weeks; it is hoped and believed that the new system may be brought into operation from the 1st August. Copies of the Rules in question are herewith forwarded in English, and one copy of a vernacular Translation, of which copies will be forwarded direct to the District Officers concerned.

Appendix I.

3.—I request that you will immediately have prepared, and submitted to this office after scrutiny by yourself, a Statement in the annexed form, of the shops for retail sale, which you may determine to license. Applications for these licenses should be at once invited; and engagements entered into, with the parties concerned, so as to admit of their commencing operations on the date above indicated. In like manner, the persons who are to erect stills within the Saddar Distilleries, should as far as

possible, be at once determined, so that they may have all in readiness by the same date. Care should be taken by all, that the number of licensed shops is not allowed to be excessive.

4.—In addition to the above form I annex to this letter extract paras. 2 and 10, of a Circular letter No. 6, dated 23rd April 1861, issued by the Officiating Chief Commissioner of Oudh, in connection with Saddar Distilleries, the former of which indicates the general principle to be kept in view; and the latter, the method in which the special establishments allowed for this department are to be employed. I also annex a transcript of the conditions prescribed by him for entry in the retail sale licenses, which conditions, mutatis mutandis, may probably be found suitable for adoption in your Division.

Appendix II.

Appendix III.

5.—From the Rule laid down in the accompanying printed document, that passes for spirits are to be signed by the Tahsîldâr; you will gather that this officer is to be charged with the general supervision of the department; whether as regards Saddar Distilleries and the duty there levied; or shops for retail sale of spirits, and realization of the license fee due from them. For carrying out details, however, an Abkari Moharrir, and 2, 3, or 4 Chuprassies, according to the extent and importance of the charge, will be allowed; who will be subordinate to him, while a Saddar Darogah on 50 rupees a month, with 2 Chuprasîs, will be allowed for the entire District; to perform the general duties indicated at the close of the accompanying extract para. 10; and to prepare the general statements for submission to the Deputy Commissioner.

6.—Should an additional Moharrir be shown to be necessary at the Saddar station, it will be allowed, but this and other points will have to be considered by the Deputy Commissioner, in communication with the Commissioner, and I request accordingly that no time may be lost; and that a Schedule of the entire extra establishments deemed necessary, may be prepared and submitted as speedily as possible, for Government sanction. Eligible individuals for the posts of Darogah and Moharrir, should be selected without delay, and as these individuals will be charged with the use of the Hydrometer; regarding which instructions will hereafter be issued, when the instruments

are served out; and this and other portions of their duty will be of a somewhat delicate and responsible character; men of intelligence and respectability should be chosen, not only for these posts but for the inferior one of Abkâri Chuprâsi.

7.—A Register of the passes furnished, is to be kept up for each Saddar Distillery by the Abkâri Moharrir, the numbers of entry corresponding with the numbers of the Passes. At the close of the month, a duplicate is to be prepared for transmission to the Saddar Darogah; and both original and duplicate are to be signed by the Tahsîldâr, and countersigned by the Qânungo. With the duplicate Register, the Moharrir should prepare and forward to the Saddar, an abstract of the same, showing the quantity of spirits passed for each shop in the Pargannah; discriminating the quantity paying each of the 2 rates of duty respectively. A form of Register with abstract subjoined accompanies the rules.

8.—Besides the above, a monthly Touzee of collections on account of licenses for retail sale, should be prepared by the Abkâri Moharrir, and forwarded by the Tahsîldâr to the Saddar; where it will be the duty of the Darogha to combine them into a single statement for submission to the Deputy Commissioner; who will issue thereon such orders as may be required for recovery of arrears, or on any other points. Monthly abstracts of all demands, collections, and balances, should be submitted to you, and yearly returns will have to be rendered to this Office; in regard to which orders will be issued hereafter.

9—You will observe that in the accompanying Rules it is stated that the rates of duty and of license fees therein entered will be those ordinarily demanded, and those rates will, at all events for the present year, be considered the maximum. If in any case, for special reasons, you should deem it necessary or desirable to lower those rates, you should report to this office for sanction. But it is hoped that no such deviation may be found necessary. In like manner, should you be of opinion that the Saddar Distillery established at Tahsîl Head Quarters, is not sufficient for the supply of the entire Tahsîl jurisdiction; you should report what supplementary arrangements you recommend.

10.—It is not improbable that there may be within your Division some Native Gentlemen, who have been in the habit heretofore of using spirits prepared in a particular mode, either through the Establishments of the Government Farmer, or with his permission, and if these object to the use of liquor prepared in the ordinary manner at the Caddar Distilleries; consideration should be shewn to them in this matter, and you will probably find no difficulty in having their wishes complied with.

11.—Such instructions as may be requisite for the guidance of the Police Department in connection with this scheme, will be issued by Government after all arrangements have been completed, and as the undertaking is one of a novel and important character; its progress will doubtless be carefully watched by yourself and the officers subordinate to you.

12.—When submitting the return required by para 3 above; I request that District Officers may be directed also to state the strength of establishments which they consider to be necessary for their respective Districts; with the names of individuals they purpose selecting for the superior posts, and to mention, at the same time, the date by which they expect that all their arrangements for the introduction of the new system will be completed.

APPENDIX No. I.

STATEMENT Shewing the Names of places at which licensed shops for the Retail Vend of Spirits have been established in the District _____ *for the year* 186

1	2	3	4	5	6	7	8	9	10
District.	Name of nearest distillery.	Name of place at which licensed shop has been established.	Name of Vendor.	Distance from the nearest Distillery.	Distance from the nearest retail spirit shop.	Date from, and to which the shop was licensed.	Daily Rate fixed.	Monthly Rate fixed.	Remarks.

APPENDIX No. II.

Extract paras. 2 and 10 from a Circular No. 6—1,390, dated 23rd April 1861, from the Secretary to the Chief Commissioner, Oude, to all Commissioners and Superintendents Oudh.

2.—The true object of an excise on spirits is to obtain the largest possible revenue on the smallest consumption of liquor. The fear of illicit dealing is the check by which the amount of duty that can be imposed on spirits is regulated under the Saddar distillery system, every gallon of spirits consumed may be made to pay the maximum amount of duty which the above check will permit us to impose under the old system of licensing out stills, either under farming, leasing or direct Government agency, there was no fixed duty at all, and the result was to stimulate consumption in order to increase the revenue, this is the reverse of the other and true system.

10.—It is now necessary to consider what establishents are required at a Saddar distillery, to collect the duties, register the sales, give passes, keeping duplicates or a register of them, see that no malpractices are carried on, be on the look out generally for illicit dealing, and collect from the licensed vendors the amount of their monthly tax in advance, which might be done generally on the occasion of their first visit each month to the distillery. It appears to the Officiating Chief Commissioner that one Moharrir on Rs. 20 and 3 Chupprassîs on Rs. 5 each will be sufficient for small distilleries at Tehsils, and in the larger ones, *i. e.*, at Saddar Stations a second Moharrir on Rs. 15 and four Chupprassîs instead of three will be ample. At any rate the Officiating Chief Commissioner sanctions the entertainment of establishments on the above scale in the first instance, but will be prepared to increase it on good grounds being shewn by any officer. In addition to the above he thinks it advisable that in each district there should be a head Abkarrî Officer or Darogah on Rs. 50, whose duty it would be to visit the Distilleries occasionally, see that they were properly conducted, the accounts and registers correctly kept &c., and to go the round of the shops and enquire as to illicit manufacture &c. He should be allowed two Chupprassîs.

APPENDIX NO. III.

1.—That no spirits are sold at the shop except the produce of the licensed distillery within the limits of which the shop is situated.

2.—The sales of spirits are made only in the shop for which this license is granted, and not elsewhere, upon any pretext whatever.

3.—That not more than one seer of spirits shall be sold to any person at one time.

4.—That the shop shall not be open, or sales made therein, before sunrise or after 8 P. M., at night.

5.—That no wearing apparel or goods shall be received in barter for liquor.

6.—That bad characters shall not be allowed to resort to the shop, and gaming and disorderly conduct shall be prevented therein, and that information of suspicious characters shall be given to the Magistrate or Police Officer.

7.—That a signboard shall be fixed up at the shop with the name of the Vendor, and designation "Licensed Vendor of country spirits."

8.—That the License and shop accounts shall be produced for nspection to the Adkarri Officer authorized to require such production, and that entry to the shop shall be allowed to any Abkarri Officer at any hour.

RULES of practice connected with Saddar Distilleries.

In a District into which the system of Saddar Distilleries is introduced; no potable spirit, save what is imported is to be sold or used; unless it has been manufactured at a Saddar Distillery; and has there paid the Government excise duty.

2.—A Saddar Distillery is merely an enclosure, capable of being guarded and watched; within which the number of Stills requisite to

produce sufficient spirits for the consumption of the tract of country assigned to it, are to be set up.

3.—For the above purposes, it has been found sufficient to enclose a space of from 50 to 100 yards square with a mud wall from 8 to 10 feet high: coped if possible with tiles, or other covering to protect it from rain; and supplied with a strong door. This enclosure should contain 2 or more sheds for stills; and a well, or other means of securing a sufficient supply of water.

4.—Within this protected area any person with the sanction of Deputy Commissioner may erect a still at his own expense; and distil as much spirit as he pleases, either removing it himself or allowing others to do so, as he may think fit. But when authorizing an individual to erect a still; the Deputy Commissioner shall take from him a written engagement, by which the distiller shall bind himself under penalties, not to use any deleterious substances in preparing his liquor; and not knowingly to transgress the Rules laid down for the management of Saddar Distilleries.

5.—Such enclosures shall be erected and authorized at such places only, as may appear to the Local authorities to be expedient or necessary. For the present, one will be formed at the head quarters of each Tahsîl; and no where else, without special authorization from Financial Commissioner.

6.—Spirit of a less strength than 25 below proof shall ordinarily pay Rs. 1-8-0 per gallon. That of a strength ranging from 25 below proof, up to proof, 2 Rupees per gallon. No spirit shall be issued above proof, and the same rates shall apply to all; whether prepared by the European or by the country method.

7.—No spirit shall be removed from the Distilleries in less quantity than 2 gallons; or without a pass to be granted to licensed vendors only on payment of the prescribed duty. Each pass shall be in the annexed form (No. I) and shall specify the name of the licensed vendor, by or for whom it is removed; the name of the place where his shop is situated; and the quantity of liquor to be removed, with date and No. of Registry. The form of Register to be kept up accompanies (No. III). All passes are to bear the signature of the Tahsildâr; or in his absence, of the Naib Tahsildar; and to be countersigned by the Qanûngo or his Deputy.

8.—Licenses for retail sale of spirits manufactured at such Distilleries, will be granted in the annexed form (No. II.) on payment of the fees prescribed. A separate license must be taken out for each shop, and there is no objection to the manufacturer also taking out a license for retail vend. Subjoined to the license, such stipulations shall be entered, as are usually required of retail spirit vendors, or as may appear to the local authorities expedient, and no vendor is to be allowed to take out more than one license.

9.—The following shall be the ordinary fee levied on such licenses :—

(1.)—If in a large city such as Lahore, Amritsar or Peshawar, 15 Rupees per mensem, or 8 annas per diem, at the option of the vendor.

(2.)—If in a large central town and site of District head quarters, such as Jalandhar, Gûjranwâla, or Lûdhiâna, 10 Rupees per mensem, or 6 annas per diem.

(3.)—If in a considerable town or qasbah; such as Râhoon, Battâla, or Kassûr; 5 Rupees per mensem or 3 annas per diem.

(4.)—If in a village or inconsiderable town, 1 Rupees per mensem or 1½ annas per diem.

It will rest with Deputy Commissioners, in communication with Commissioners, to determine the number and position of retail shops to be allowed, as also the rate of License fee, according to the foregoing scale, to be realized from each.

10.—Lists of the licensed vendors in each separate Police jurisdiction will be furnished to the chief Police Officer, by the Tahsildar, and the District Officer will in like manner furnish the District Superintendent with lists for his entire District.

FORM NO. I.

Registered No._____

Locality of Distillery_____

Allow_____ licensed to retail spirits at_____

_____ to remove from the Distillery_____ gallons, upon which the prescribed duty has been paid.

_____ _____

Qanûngo. *Tahsildar.*

FROM NO. II.

Registered No._____

Name of Vendor_____

Locality_____

License for the retail vend of spirits manufactured according to the native process is hereby granted to_____

at_____ in the District of_____

on the subjoined conditions, the infraction of any of which shall involve forfeiture of license and penalties under Sections 43, 44 and 45 Act XXI of 1856.

Deputy Commissioner.

CONDITIONS :—

FORM NO. III.

Form of Register of Passes issued from the _____ *Tehsil of Zillah* _____ *during the month of* _____ 186

Date.	No of Pass.	Name and Locality of Retail Vendor.	Quantity of spirits passed.			Total of duty paid.
			Paying Rs. 1-8 duty.	Paying Rs. 2 duty.	Total.	

ABSTRACT OF ABOVE.

Name and Locality of Vendor.	Total quantity of Liquor passed.			Total duty Paid.
	Paying Rs. 1-8.	Paying Rs. 2.	Total.	

XVI

CIRCULAR No. 40.

Dated 27th June 1862.

REVENUE.

(Process of collecting Government Revenue)

On a reference from the Commissioner of Delhi, who stated that he found it to be very generally the usage in his own as well as in other divisions, for Tehsildars to employ the Government chuprassees in opposition to existing rules, in the collection of the Revenue ; enquiries were addressed to other Commissioners—the replie so fall but three of whom have now been received.

2.—The following practices appear to be more or less in vogue in different districts.

(1)—A chuprassee is deputed just before the Qist falls due, to remind Zemindars of the fact.

(2.)—Chuprassees are sent out as bearers of dastaks with a view to economize the cost of issue.

(3.)—Or they are sent out without dastaks to enforce by other means the payment of their quota by those who are dilatory.

All of these courses are irregular and unauthorized, and I request that they may for the future be strictly prohibited.

3.—In respect to the last, it is scarcely necessary to offer remark. Mr. Melvill mentions a case, coming under his own cognizance, where a defaulter was seated by a chuprassee on a donkey by way of disgrace. Instances of even more refined torture have been brought to light, and it is vain for any Officer, however vigilant to suppose that he can prevent abuses, if the unauthorized practice, be allowed at all.

4.—As respects the 2nd, I have only to remark that it is unnecessary and opposed to the rules laid down for the issue of dastaks, and is specially objectionable on the ground that it tends to invest the bearer of a dastak with an authoritative character, which it is the intention of the legislature that he should not possess.

5.—The first of the above practices is by some Officers considered harmless, others assert that it results in a sort of "triumphal progress" on the part of the chuprassee, who lives at free quarters throughout, besides levying perquisites and receiving presents. Those who are best acquainted with the country and people will most readily believe the latter account to be the more correct, and it is a mere fiction to assert that the Zemindars are not perfectly aware of the date on which the Qist falls due, of which, at all events, it is the duty of the Patwari to inform them

6—If payment is not made, or some really good reason to the contrary assigned by the prescribed date, a single dastak should be issued, involving no penalty save the payment of its cost. If a second has to be issued, it should ordinarily involve a summons of the Lumberdar, though I am not perpared toe njoin that this shall be absolutely enforced, where he may afford such assu ranco as the Tehsildar deems satisfactory, that payment will be im mediately made. Under any circumstances, however, the issue of repeated dastaks as a practice, should be imperatively discountenanced, and where the issue of one, or at the utmost two dastaks affords no immediate prospect of realization being effected, one or other of the more stringent measures authorized by law should be resorted to.

7.—In some parts it would appear to have been the practice of Tehsildars to assist Lumberdars against insolvents, dilatory, or refractory shareholders, by deputing chuprassees and threatening or harassing the latter. I need not say that this is even more objectionable and unauthorized than the practices previously alluded to.

8.—Where a Lumberdar evinces a desie to do all that is in his power and can shew that he is powerless against one or more shareholders, it will no doubt be right for the Tehsildar to direct his processes against these, more especially in those instances where the village community is made up of individuals united by no bond of

brotherhood. But primarily the Lumberdar should be held responsible and the Deputy Commissioner of Goojranwalla has well remarked that if he were made more effectually and habitually to feel his responsibility in this matter, than is usually the case, default would probably be less common. The cost of dastaks issued upon him he should scrupulously be made to pay for himself, his pachotra is allowed him expressly as remuneration for the duty of collecting, and should be forfeited by way of fine when he fails, and if even this should fail to make him efficient, the penalty of dismissal should be enforced.

9.—The same officer also remarks, and has himself proved in practice, that if a judicious use be made of Zaildars, Chowdries or Headmen, the occurrence of default may often be prevented, without employing any coercive process on the part of the authorities, whatever, and I may further observe that where there exist several lumburdars in one village and one or more of these are found less efficient than others in realizing the Revenue paid through them, it may sometimes be advisable, instead of entirely dismissing such, to subordinate them to the more influential and efficient, transferring to the latter a portion of their dues whereby we should tend to restore what I believe to have been the normal status under former Governments, of a superior lumberdar or Muqaddam, drawing the largest share of inam or pachotra, and representing the village in its transactions with government, having under him inferior heads of Patties or Thoks, drawing a lower rate of emolument.

10.—In conclusion I would advert to the necessity, on which the Commissioner of Dehlie has dwelt, for District Officers and Commissioners enforcing the prompt decision of summary suits brought against shareholders for recovery of Revenue or against cultivators for rent, without which it is obvious that we shall not be doing justice to those, whom we make responsible to us, also for compelling Patwaris to be prompt in supplying lumberdars and shareholders with all necessary information in regard to the amounts due to and from them.

XVI A

CIRCULAR No. 41.

Dated 1st July 1862.

TO ALL COMMISSIONERS.

REVENUE.
(Silk operations.)

I have the honor to forward extract para : 5 of a letter, from Secretary to Government Panjab, No. 469, dated 20th Ultimo, regarding the progress of the silk operations in the Panjab, and request that where silk operations are carried on, this may always be included amongst the products reported on.

2 —A correspondence on this subject is published in the *Panjab Gazette* of 28th Ultimo, to which I would draw your attention.

Extracl para: 5 of a letter No. 469, dated 30th June 1862, from the Secretary to Government Panjab, to the Financial Commissioner, Panjab.

Further His Honor would be glad to receive annually, a report on the progress of silk operations throughout the Panjab. This might conveniently be included in your Annual Revenue Report.

XVII

CIRCULAR No. 45,

Dated 8th July 1862.

TO ALL COMMISSIONERS.

REVENUE.
(District Officers to direct prosecution for breaches of the Stamp Act.)

As it has been brought to my notice, that by Clause LII. of Act X. of 1862, the Collector of Revenue of the District is authorized to direct prosecution for breaches of the Stamp Act ; I have the honor to inform you that para : 5 of Book Circular 16 of 1861, which allowed that power to Commissioners only, is hereby cancelled, the sanction of the Deputy Commissioner sufficing.

XVIII

Circular No. 46.

Dated 11*th July* 1862.

TO ALL COMMISSIONERS.

Revenue.
(Repayment of Takkavî advances.)

As I find that the meaning intended to be conveyed by my Circular No. 4 of 4th January 1859, has in some quarters been misapprehended; I have the honor to state that by outstanding balances of Takkavî, those instalments only are intended, in that Circular, which have actually fallen due; and in remarking "that no item of this kind should ordinarily remain unadjusted, for above 2 years at the utmost;" I had in view the permission given by the Saddar Board of Revenue, in the document quoted in my Circular No. 10 of 10th February 1857; to extend, if thought necessary or expedient, the period agreed upon, in the first instance, for repayment.

2.—I think it right further to mention, in explanation of my Circular last alluded to; as I find that misapprehension has arisen on this point likewise that the limitation of period for the repayment of such advances, is to be calculated, not from the date of the advance, but from that fixed for the completion of the work for which the advance is made, this being the rule prescribed in the Circular of the Sadder Board of Revenue, dated 2nd March 1855, which is therein referred to.

XIX

Circular No. 50.

Dated 22*nd July* 1862.

TO ALL COMMISSIONERS.

Revenue.
(Pensions to widows of Uncovenanted servants.)

Forwards the following for information and guidance.

RESOLUTION.—FINANCIAL DEPARTMENT, FORT WILLIAM, THE 24TH JUNE 1862.

The Governor General in Council is pleased to allow Mrs. Cearns, and all widows of Uncovenanted servants of Government, who draw mutiny pensions, to draw *half pension* after remarriage.

XX

CIRCULAR No. 51.

Dated 22nd July 1862.

TO ALL COMMISSIONERS.

REVENUE.
(Material alterations in Budget Estimates.)

As the object of the statement prescribed for reporting material changes in the Budget Estimates does not appear to be generally understood; I have the honor to issue the following instructions in continuation of Book Circular No. 15 of 1862.

2.—The Budget Estimates of receipts and expenditure are prepared for the entire Official year, any attempt to make a monthly division of the amounts entered therein, must be arbitrary, and alterations would thus be constantly recurring, for changes reported in one month would probably have to be modified in the next. It is therefore obvious that the changes to be brought to notice must be for the entire period embraced in the original Estimates The object of the monthly report is merely to obtain timely intimation of all material alterations anticipated.

3.—I request therefore that the sums entered in future under "Budget Estimate for,—" in the monthly statement prescribed by this Office Circular above quoted may be the entire amounts for the year, Budgetted for under the respective headings expected to be affected.

XXI

CIRCULAR No. 54.

Dated 24th July 1862.

TO ALL COMMISSIONERS.

REVENUE.

(Applications for extra grants not provided in Budget.)

In continuation of Book Circular No. 8 of 1862, regarding particulars to be furnished with all applications for expenditure, I have the honor to forward for observance in the Revenue Department, the accompanying form, for applications for extra grants, *not provided* for in the Budget.

FORM OF APPLICATION FOR EXTRA BUDGET GRANT.

DISTRICT.	Budget Head.	Amount assigned under the Head for the year.	No. and date of orders communicating the assignment.	Amount of extra grant required.	Deputy Commissioner's reason of grant being required in excess of the amount originally assigned.	Whether the amount can be met by any probable *saving* under any other Head of the Budget.	Remarks by Commissioner.	Remarks by Financial Commissioner.	Remarks by Government Panjab.

XXII

CIRCULAR No. 55.

Dated 2nd August 1862.

TO ALL COMMISSIONERS.

REVENUE.

(Income Tax on salaries of Officers of the Staff Corps.)

Forwards the following for information and guidance :—

COPY of a letter No. 3,808, *dated 3rd May* 1862, *from the Secretary to Government of India, Financial Department, to the Officiating Civil Pay Master N. W. Provinces.*

I am directed to acknowledge the receipt of your letter No. 156-613, dated 11th ultimo, enquiring if the Resolution of this Department, dated 10th February 1862, exempting from the payment of Income Tax a certain sum out of the salary of the officers of the Staff Corps, as representing tentage or house allowance, is applicable to Staff officers in Civil employ.

2.—In reply I am directed to state that the Resolution of the 10th February sanctioned the exemption therein alluded to out of Staff Corps pay.

3.—Staff Corps officers in the Civil Department, who draw consolidated salaries in the Civil Department draw no Staff Corps pay, and are, therefore, not entitled to these exemptions, which only have reference to those officers who draw Staff Corps pay, or Staff Corps pay plus a Staff allowance, as do Infantry officers in the Public Works Department.

XXIII

CIRCULAR No. 58.

Dated 16th August 1862.

TO ALL COMMISSIONERS.

REVENUE.

(Institution Stamp granted to Plaintiffs in certain Summary Revenue suits.)

On a reference from the North Western Provinces the Supreme Government has ruled, as communicated by Secretary to the Government of India in a letter, No. 2,779, dated 3rd June 1862; that the indulgence granted to Plaintiffs in certain Summary Revenue suits, in the matter of institution stamp, (as shown in last clause of note "G." to Article XI, Act X. of 1862, Schedule B., given marginally for ready reference,) shall not extend to appeals, and that after adjudication of suits, and determination of party responsible for the costs, the suit shall be treated in every way as any other ordinary Civil suit.

"G. In suits instituted in the Courts of "Collectors and Deputy Collectors under Act X. "of 1859 for the recovery of arrears of Govern-"ment Revenue or rent of land paying Revenue "to Government, or of money in the hands of an "Agent of such land, the statement of claim shall "be written or paper bearing a stamp of 4th the "value prescribed for suits instituted in Civil "Courts, and in all other suits instituted in the "Courts of Collectors and Deputy Collectors un-"der the said Act relating to lands paying rent "to Government, the statement of claim shall be "written on paper bearing a stamp of the value "of 8 annas."

2.—With a view to the proper carrying out of these instructions, it is suggested that a foot note be attatched to the statement of claim; giving the amount or value of the claim, calculated according to the Rules contained in the note to Act XI, Schedule B. of Act X. of 1862. This statement will in no way affect the value of the institution stamp; which, without any reference to the intrinsic worth of the claim, has been definitely fixed at 8 annas, but will be the basis on which the costs of appeals, or of copies of decrees shall be calculated.

3.—These instructions, though addressed only to the Government North Western Provinces have been re-issued by the Board of Revenue in Bengal; and are doubtless intended for general observance. I request accordingly, that they may be followed in future likewise in the Panjab, in all suits instituted in the Revenue Courts of this Province, of the descriptions to which Act X. of 1859 applies.

XXIV

CIRCULAR No. 59.

Dated 18th August 1862.

TO ALL COMMISSIONERS.

REVENUE.

(Receipts for Government salary to be stamped.)

The following Extracts and Resolutions of the Supreme Government received under docket of the Secretary to Government Panjab dated 11th current, are forwarded herewith for the information and guidance of all Officers concerned.

2.—It will be seen from them that all receipts for Government salary will have to be stamped, and where the salaries of a Public Establishment are drawn collectively in a single abstract, it will be incumbent on the head of that Establishment to see that stamped receipts are recorded in his office for each payment, exceeding 20 Rupees, made out of that amount to the several recipients for whom it has been drawn.

EXTRACT from the proceedings of the Right Hon'ble the Governor General of India in Council, in the Home Department, (Separate Revenue) under date, 31st the July 1862.

Read also the opinion of the standing counsel dated 26th June 1862 which was obtained by the Officiating Accountant General, and which formed an enclosure of his communication to the effect that "Government salary bills do not fall within the exemption of

"instruments made or executed by or on behalf of Government in the "schedule A to the Stamp Act, and that consequently receipts given for salary ought to be stamped as all other ordinary receipts," as also "that the Bank of Bengal ought to require the affix of a stamp in all these cases before making payment."

RESOLUTION.

In the Resolution No. passed this day, the opinion of the Governor General in Council has been expressed in regard to the question of the requirement of the law in respect of stamps on receipts for salaries exceeding 20 rupees. The Governor General in Council sees no reason for exempting from the moderate stamp duty of one anna any of the bills forwarded by the Officiating Accountant General.

From T. H. Cowie, Esq., Advocate General, to A. M Monteath Esq., under Secretary to Government of India, dated the 3rd July 1862.

In reply to your letter of ths 19th ultimo, I have the honor to state that in my opinion, receipts passed in the Pay Abstract of a Government Establishment for sums exceeding 20 rupees require a one anna stamp.

2.—As the case stood under the Act of 1860, I think it would have been doubtful whether any stamp was necessary, as it might possibly have been contended that each receipt was a writing to which Government was a party, within the meaning of the general exemption in the schedule to that Act. But in the new Act the general exemption is confined to writings "made or executed by or on behalf of Government." There may be some difficulty in determining the sense in which the Act uses the term "made" as distinguished from "executed." But I think that receipts for Government pay can only be treated as writings made or executed by the party signing them, or on whose behalf they are signed.

EXTRACT from the proceedings of the Right Honorable the Governor General of India, in Council, Home Department, under date the 31st July 1862.

Read a letter from the Advocate General dated 3rd July 1862, stating that such receipts require a one anna stamp.

RESOLUTION.

The Governor General in Council is of opinion that the general receipt given by the Head of an office on the back of a Pay Abstract is not liable to a stamp duty, the receipt being executed in this instance by an officer of Government in his official capacity and acting on behalf of Government, but that when the amount of the Pay Abstract comes to be distributed the receipts of the payees for salaries exceeding 20 rupees a month must have a stamp of one anna affixed to each, like other receipts given for the payment of money. The taking of such receipts on the back of a general Pay Abstract does not in the opinion of His Excellency in Council form any ground of exemption.

2.—The question may arise whether the law being as above stated, such receipts should be specially exempted from stamp duty. The Governor General in Council sees no reason why they should. The tax is one which has been purposely put at such a low uniform rate that it will hardly be felt as a burden by any one; and it therefore appears to His Excellency in Council to be very undesirable to admit of any exemptions from the tax other than those provided for by the law.

XXV

Cancelled.

XXVI

CIRCULAR No. 70.

Dated 30th September 1862.

TO ALL COMMISSIONERS.

REVENUE.
(Weekly Statement of Rain fall.)

Government having directed that a Statement of Rain fall be prepared in this Office, for publication in the *Panjab Gazette*, similar to that published in the *Government Gazette* of the North Western Pro-

vinces; I have the honor to request that your District Officers may be directed to prepare at the commencement of each week, a return in the annexed form for the week preceding, ending with Sunday.

2.—This return, which will of course shew the "actual" fall only, is to be prepared in triplicate—one copy being retained for record, one supplied to your Office, and one forwarded direct to this. In the column of remarks, the general direction of the wind should be stated, with aspect of the sky, prospects of the season, and any other point connected therewith, which may appear deserving of notice.

3.—If at the close of each month any general remarks should appear to you to be called for, in regard either to the character of the season, state of the crops, trustworthiness of the Registers or any other matters of importance; I shall be glad if you will submit them for my information, to be employed when preparing the general return.

District.	Rain Guage Stations.	Fall of rain on each day of the week. Month of 186 .							Total.	Remarks.
	Average,									

XXVII

CIRCULAR No. 79.

Dated 22nd October 1862.

TO ALL COMMISSIONERS.

REVENUE.

(Assessment of Firms carrying on business at different places, but paying Tax at one.)

I have the honor to annex transcripts and extracts of the documents noted in the margin,* prescribing a Form of Certificate to be used in future, for exhibiting the amount of Income Tax assessed on Firms or Individuals carrying on business at different places, but paying the Tax in a lump sum at one place, under the provisions of the Act.

1. * Letter of Officiating Junior Secretary to Board of Revenue Bengal to Officiating Secretary to Government of Bengal, No. 221 dated 15th August 1862, with form of certificate enclosed.
2. Paras. 1 and 2 of letter, No. 1,704 dated 26th Idem, from Under Secretary Government of Bengal, to Secretray to Government of India, Financial Department.
3. Resolution by His Excellency the Governor General in Council, No. 510 G. dated 18th September, 1862.
4. Docket of Secretary Government of Panjab to address of Financial Commissioner, No. 714 dated 7th current.

2—The Certificate is to be granted by the Assessor of the District in which the Head Establishment is situated. It will be the duty, at the same time, of the Assessor of each other District in which business is carried on, to make the assessment for his own District, if not already made, and on the above Certificate being presented, with claim to exemption or refund; should the amount entered for his District differ from that assessed by him, he will communicate the fact to the Officer granting the Certificate that such correction or adjustment may be made, as may be found necessary,

3.—In practice, however, the most convenient course will doubtless be, for such Assessor, when he has made his assessment, at once to communicate it to the Officer who will have to grant the Certificate, as this will tend to simplify matters.

COPY of letter from H. L Dampier Esquire, for Officiating Junior Secretary to the Board of Revenue, to the Officiating Secretary to the Government of Bengal (No. 221, dated the 15th August 1862.)

With reference to the Under Secretary's letter, No. 935 dated 30th June last, I am directed to submit a Form of Certificate which the Board propose for adoption, in the case of firms which have branches and correspondents at places different from that in which the firm is assessed to Income Tax.

INCOME TAX COMMISSION.

No. 9 HASTINGS STREET

Calcutta, the _____ 186

Certified that the Firm of "_____", claiming to have branches and correspondents at the places noted in the margin, have made Returns for their whole business at _____ where the accounts of the said Firm, which bear out these Returns are said to be made up, and that the said Returns have been assessed at _____ accordingly for the profits of the said Firm for 1861-62, including its branches, subject to such revision hereafter as the enquiries of other Assessors may render necessary.

Name of place	Designation of branch or firm.	Name of agent or manager of Do.

EXTRACT paras ; 1 and 2 of a letter from the Under Secretary to Government of Bengal, to Secretary to Government of India, Financial Department, No. 1,704, dated 26th August 1862.

I am directed to forward herewith, for the favorable consideration and orders of His Excellency the Governor General in Council, the accompanying copy of a letter, No. 221, dated 15th instant, from the Board of Revenue, submitting a Form of Certificate which they propose to adopt for the purpose of securing Government from loss by the refund of Income Tax to persons having property in one place and claiming to be assessed in another.

2.—I am to add that at present refunds are made by the Income Tax Commission on the authority of certificates granted by District Authorities or from other Presidencies, without there being any means of ascertaining, whether persons claiming exemption from assessment here, have been correctly assessed for their Calcutta business, at those places, and that the adoption of the Form in question would tend to reduce to exactness what is now done in an irregular and informal manner.

COPY of No. 510 *G., dated* 18*th September* 1862.

Financial Department.

His Excellency the Governor General in Council approves of the Form of Certificate prescribed by the Board, and is pleased to direct that it be adopted generally.

COPY forwarded to the Bengal Government for information and guidance.

COPY also sent to the several Local Governments and Administrations for information and guidance.

By order of His Excellency the Governor General in Council.

COPY of No. 714, *dated 7th October* 1862, *from the Secretary to the Government Panjab, to the Financial Commissioner of the Panjab.*

"Forwards for issue of the necessary orders, copy of correspondence from Government of India, directing the adoption of the Form of Certificate prescribed by the Board of Revenue for the purpose of securing Government from loss by refund of Income Tax, to persons having property in one place, and claiming to be assessed in another."

XXVIII

CIRCULAR No. 80.

Dated 7th November 1862.

TO ALL COMMISSIONERS.

REVENUE.

(Non-Commissioned Officers, soldiers and others, exempted from furnishing, stamped receipts.)

I have the honor to forward for the information and guidance of District Officers, and of all Officers in charge of Treasuries, copy of a Docket, No. 2,886, dated 5th current, from the Secretary to Panjab Government, Military Department, with its annexures, relative to the exemption from furnishing stamped receipts of Non-Commissioned Officers, privates, and certain other classes belonging to the Army.

MILITARY DEPARTMENT, THE 29TH OCTOBER, 1862.
No. 5,735.

EXTRACT from the Proceedings of the Right Honorable the Governor General of India in Council, in the Home Department, (separate Revenue) under date the 17th October, 1862.

READ the undermentioned papers, regarding the necessity of taking stamped receipts from the Officers and men of the Army on the disbursement to them of their pay or pensions when in excess of 20 Rupees.

EXTRACT from the Military Department, dated 5th September 1862, *No.* 210, *forwarding copy of a telegram from the Government of Bombay.*

EXTRACT from the Military Department, dated 7th October, 1862, *No.* 133, *forwarding copy of letter, dated 24th September, No* 981, *from the Officiating Adjutant General of the Army.*

ENDORSEMENT, Financial Department, dated 24th September, 1862, No. 477 G., forwarding a telegram from the Government of Madras.

ENDORSEMENT, Financial Department, Dated 8th October, 1862, No. 577 G., forwarding a further telegram from the Government of Madras.

ENDORSEMENT, Financial Department, dated 8th October 1862, No. 578, G., forwarding a telegram from the Government of Bombay.

RESOLUTION.—The Governor General in Council is of opinion that it is not necessary to require stamped receipts from the Non-Commissioned officers and men of the Army, or from pensioners of the same classes, or from holders of family certificates—those from whose pay the assignment is made being also of the same rank.

Ordered, that a copy of this Resolution be forwarded to the Governments of fort St. George, and Bombay, and also with reference to the extracts and endorsements noted above, to the Financial and the Military Departments.

Ordered also, that a Copy of the Resolution be forwarded to the Military Financial Department.

No. 705.

COPY of the foregoing forwarded to the Secretary to the Government of the Panjab, for the information of the Honorable the Lieutenant Governor, with reference to his letter, No. 236, dated 18th October, 1862.

No. 2,886.

Dated 5th November 1862.

COPY forwarded to Financial Commissioner for communication to Officers concerned, with reference to his No. 3,614, dated 3rd October 1862.

XXIX

CIRCULAR No. 83.

Dated 13th November 1862.

TO ALL COMMISSIONERS.

REVENUE.

(Responsibility of Officers exceeding sanctioned Budget grants.)

A letter from the Financial Secretary to the Supreme Government to the address of the Panjab Government (No. 4,823, dated 25th June last) has been recently communicated to me; which contains the following passages :—

2.—The Secretary remarks that the local authorities have not realized "the very great importance of a rigid adherence to the "Budget Rules, nor the responsibility incurred by Local Officers ex-"ceeding their sanctioned grants."

"PARA. 3.—If the expenditure in this instance has been actual-"ly incurred, the disbursing Officer should have known at the time "that he had no power to disburse it, and should have applied for an "additional grant."

"PARA. 4.—The irregular practice of meeting excess expenditure "under one head of service, by transfer of balances of unexhausted "grants under other and entirely different heads which is in this case "recommended by the Panjab Government as almost a matter of "course, cannot be admitted, and his Excellency in Council thinks "that, unless the proceedings can be satisfactorily explained, the dis-"bursing Officer should be held responsible for the amount under "any circumstances, unless the expenditure can be met from savings "under the same head of Revenue Contingencies in other Districts "during 1861-62, it must be held as an unadjusted balance at the "personal debit of the Disbursing Officer, and met from the grant "under the same head for the current year."

3.—From these expressions it will be apparent, how serious a responsibility attaches to every Officer, who incurs without express sanction or orders, any outlay, in excess of the provision made in the

Budget of his District. All District Officers should accordingly be warned of the heavy personal liability under which they may be brought by incurring such expenditure, and enjoined to take timely measures for securing the issue of such orders as may be requisite; where they may see reason to anticipate a necessity for such outlay in excess.

XXX

Circular No. 84.

Dated 13th November 1862.

TO ALL COMMISSIONERS.

Revenue.

(Statistical Record of each village to be maintained.)

As it is always a matter of much importance, in connection with the Revenue Administration of a Province, circumstanced as the Panjab is at present; to have placed on record in such a form as to be readily accessible, all the information that has been, or may be obtained in regard to the history, status, and capabilities of each village or Mahal, and this has become more especially advisable and necessary, now that the current settlements of many districts have expired, or are expiring—the following instructions are issued for the guidance of all District Officers and their Assistants, and their particular attention is requested to them.

2.—Every District Office possesses alphabetical lists of all the Mahals, comprised in each Parganah, and these lists are to be taken as supplying the order, according to which all such information as may be from time to time collected, is to be arranged.

3.—For the purposes of the record now enjoined, it will be most convenient that sheets of strong country paper, folded to quarto size, be employed—Serampore paper being too perishable, and Europe paper too expensive. All memoranda, extracts, &c., should be written

T.

on separate sheets of this description, with the name of the village written conspicuously at the top; and the Parganah to which it belongs added within brackets. If the Parganahwar lists contain a subsidiary arrangement according to Taluqahs, or other sub-division, such sub-division should also be named.

4.—Portfolios of a size suitable for containing these sheets should be prepared in each Office, with iron bars inserted, so as to admit of loose sheets placed within them, being held tightly together, and a portfolio of the kind intended will be forwarded to each District by way of exemplar. Into these portfolios the sheets when filled, or as occasion may require, are to be inserted according to the alphabetical arrangement, of which an Index should be inserted in the first page.

5.—Whenever any material fact relating to a village, is brought to the notice of a District Officer or his Assistant; either in the course of enquiries in cases pending before them, from the reports of subordinate officials, in connexion with local investigations; or in whatever way elicited; he should at once make a memorandum of it either in one of these sheets, or in such form as to admit of its being readily transcribed into them. Should any useful information have been already recorded in the office, in a less readily accessible form; it will be well to have it also extracted or transcribed into these sheets as leisure and opportunity may permit so that all the information obtainable may be brought together, in alphabetical order.

6.—A separate set of portfolios should be similarly kept in the Vernacular for the use of native Assistants; who should be required to adopt the same course, and every Officer, European or Native, when making an entry, should subscribe his signature and the date on which it is made.

7.—If this method of record be carefully followed, it will be found, as I can testify from my own experience; that a large amount of information will ere long have been collected, in an accessible form; of the greatest value to all who may have occasion to ascertain the capabilities of villages, more especially to those engaged in making settlements as well as much that may prove useful in connection with other administrative arrangements.

8.—In the diaries of Assistants, I have often met with entries most suitable for such a record but which in their present form, will

not be available when required. There is no time at which information, such as is above referred to, can be so readily and effectively obtained as during tours through the interior of a District, and it will give more aim and object as well as greater interest to the enquiries of Assistants, to know that any facts elicited by them may be hereafter turned to practical account. In all tours therefore undertaken during the marching season; I particularly request that these instructions may be observed and acted upon.

9.—When the number of sheets appertaining to a Parganah have increased to an inconvenient bulk, they can be set aside, and fresh sheets commenced upon—the whole being ultimately re-arranged, and bound up together, when the size of a moderate volume shall have been attained. Any modifications of the arrangement here proposed, which may be found more convenient, may, however, be adopted, provided the main point be adhered to of securing an alphabetical arrangement of all information progressively accumulated. The maintenance of such a record is to be considered obligatory on every District Officer, and I request that when visiting your Districts, you will take suitable opportunities of satisfying yourself that it is efficiently kept up.

XXXI

Circular No. 86.

Dated 18 *November* 1862.

TO ALL COMMISSIONERS.

REVENUE.

(Certificates to accompany applications for Remissions of Revenue.)

The following forms of certificate have been prescribed by the Sudder Board of Revenue, North Western Provinces, to be submitted with every application for remission of Revenue, according as the amount may or may not have been already collected; and it is requested that these forms may in future be similarly adopted in the Panjab.

"1*st*. The amount of Revenue proposed to be remitted (Rs.) has not been collected or credited to Government. The remission (will not affect the estimate of receipts

of land Revenue in the Budget for the year) or (diminish the estimated receipts of the land Revenue in the Budget for the year by Rs.) *as the case may be.*"

"*2nd.* The amount of Revenue proposed to be remitted has been collected, and credited to Government. The refund (can be met from Rs. estimated under (here enter the appropriate head of charge) or (cannot be met from the appropriate head of charge in the Budget estimate) *as the case may be.* Similar certificates are required, when remissions are proposed of other branches of the Revenue *i. e.* Sayer, Abkari, Income Tax, &c. Where the amount to be remitted has been partly collected, a separate certificate will be required for that portion."

2.—It is hoped that the deductions from the amount of assessed Revenue, likely to be required during the year, on account of remissions from whatever cause, * will be calculated with such care in the preparation of the Budget for 1863-64, that no application for special grants will be found necessary, and that the same care will be taken in regard to the heading of refunds, and drawbacks.

* Such as
1.—Land taken up for Government purposes.
2.—Loss from kham tahsil.
3.—Inadequate assets.
4.—Inundation or other calamity.
5.—Diluvion &c.

XXXII

Circular No. 89.

Dated 24th November 1862.

TO ALL COMMISSIONERS.

Revenue.

(Revised form of Quarterly Statement of appeals.)

I have the hone to forward for your adoption a revised form of Quarterly Statement of appeals to your own Court, containing columns for the additional information required under the orders of Government issued with this Office Book Circular, No 26 of 1861. Until the forms now in store are expended, they may be used—additional columns being pasted on, to afford the information indicated in the accompanying.

STATEMENT of appeals preferred to the Commissioner and Superintendent, from the orders of the Deputy Commissioners, Settlement and other Officers of the _____ *Division, in the Revenue Department, for the Quarter ending* _____ *as prescribed in Book Circular, No.* 32, *dated* 24*th November* 1862.

1	2	3	4	5	6	7	8	9	10	11	12	13	14	15
					Disposed of.						*Judicial appeals pending above 2 months.*			
No.	District or Department.	Pending at the close of last Quarter.	Instituted during the present Quarter.	Total.	Confirmed.	Reversed.	Modified or returned for re-investigation.	Total.	Total pending at the end of the Quarter.	Dates of oldest cases pending.	Summary.	Regular.	Total.	Remarks.

MEMO. of Judicial appeals pending before Commissioner and Superintendent above 2 months.

No.	NAMES OF PARTIES.	Date of institution.	CAUSE OF DELAY.

XXXIII

CIRCULAE No. 91.

Dated 26th November 1862.

TO ALL COMMISSIONERS.

REVENUE.
(Verification of service of applicants for Pension.)

In continuation of Book Circular No. 7 of 1861, forwards the following for information and guidance :—

COPY of a docket No. 801, dated 21st November 1862, *from Secretary to Government Panjab, to Financial Commissioner Panjab.*

Forwards for information and guidance, Extract from proceedings of Government, and requests that he will issue a Circular, relative to verification of service of applicants for Pension.

No. 874 G.

EXTRACT from the proceedings of the Government of India, in the Financial Department, dated 31st October 1862.

READ again the Uncovenanted Service Pension Rules, dated 4th January 1831.

RESOLUTION. The Governor General in Council observes that, under the Uncovenanted Service Pension Rules of 1831, the Head of an Office, when applying for a Pension for any of his subordinates, was required to detail the name, age, &c., of the individual, and the various situations he had held, and the total period of his service, and that in a note, to Clause 4 of Rule VIII., it was added. "If the "Officer making the application shall be unable, from his personal or "Official knowledge to supply the whole of the specific information "above required, he shall call upon the individual in whose favour "the application may be made to furnish a written statement (to be "verified by his oath or solemn declaration, if required) on each of "the points above noticed, as may be necessary."

On receipt of such application for Pension in the Financial Department, it has been the practice, in accordance with the orders contained in the Hon'ble Court's Despatch, No. 4, dated 23th January 1848, to call on the Civil Pay Master (formerly Civil Auditor) concerned for a report on the applicant's services.

When the Civil Pay Master's Books bear out the applicant's statement, Pension is granted under the rules in proportion to the length of service. But if, as often happens, the applicant claims to have rendered longer service, than the Civil Pay Master's books can prove, the practice has been to ask the applicant (through his Official superior) to explain the discrepancy. Applicant is often able to give a plausible and sufficiently satisfactory explanation of the discrepancy, and in such cases his explanation is accepted and Pension granted. Or frequently applicant submits certificates signed by his Official superiors to prove periods of service about which there is a doubt, and these certificates, if they appear genuine, are accepted as proof of applicant's service at the periods to which they refer. But it sometimes happens that the applicant merely reiterates his former statement, or gives some unsatisfactory explanation of the discrepancy between the Civil Pay Master's books and his statement. In such cases, it has been usual to call on the applicant to file an affidavit to the correctness of the statement, and this affidavit has been taken as proof of the correctness of his statement under the spirit of the rule quoted above.

It is very reasonable, His Excellency in Council observes, that when the Civil Pay Master's Office records have been destroyed by fire (as in the mutiny) the applicant's affidavit, failing other more reliable testimony, should be taken as proof of his statement. If the applicant's statement be correct, it should be susceptible of proof from extant and accessible records; but if such records do not affirm the statement, there is reasonable ground for presuming the statement to be untrue or incorrect. Moreover, there are certain kinds of service (temporary) which do not qualify for pension, so that a man's honest statement of service may be accepted as proof that he is qualified for pension, and yet, had all the facts been known, the service, would have been seen to have been temporary and not qualifying for pension.

His Excellency in Council therefore considers that the general application of the rule for calling for affidavits is open to abuse, and that the practice relative thereto needs to be revised. His Excellency in Council resolves accordingly that the practice in all such cases shal be as follows:—

An applicant shall be required to state clearly the situations he has filled and the periods during which he filled them.

The Civil Pay Master shall be required to report, whether his office records bear out applicant's statement. If there be any discrepancy in the statement, the Civil Pay Master shall detail the apparent causes of that discrepancy; for instance, that the post applicant states he filled during a certain period, is shown by the Civil Pay Master's Registers to have been filled by another man. If the Civil Pay Master's records cannot afford the desired information, reference should be made to the records of the Head of the office in which applicant states he served during the period in doubt, or the applicant shall be required to furnish certificates, such as those given by an officer to a subordinate on his leaving an office, which certificates may, in default of other evidence, be accepted as proof of the service to which they refer, provided, of course, the certificates bear internal evidence of being genuine.

But if the records of the Office in which applicant states that he served during the period in doubt, do not afford the desired information, or if the applicant cannot produce certificates, such as those given by an officer to a subordinate on his leaving the Office, every such case shall be decided on its own merits, those cases only being treated specially in which an affidavit would be required and accepted quantum valeat.

Ordered, that a copy of the above Resolution be sent to the Departments * Governments † and Officers ‡ noted in the margin, for information and guidance.

* Home, Foreign, Public Works, Military and Marine.

† Bengal, Madras, Bombay, N. W. Provinces, Panjab and Strait Settlements.

‡ All the Civil Pay Masters, all the Deputy Auditors and Accountants General, and the Auditor and Accountant General to the Government of India.

XXXIII A

CIRCULAR No. 93.

Dated 18th December 1862.

TO ALL COMMISSIONERS.

REVENUE.
(Stamps to be taken in powers of attorney.)

I have the honor to forward for general information and guidance copy of a letter, No. 5,218, dated 25th September last, from the Supreme Government with enclosure regarding the stamps to be used in powers of attorney drawn up in India for use in England, and *vice versa*.

2.—From the opinion of the Standing Counsel, recorded in the latter document, it will be seen that a power of attorney executed in this country must be on the prescribed Indian stamp, even though it be intended for use in England, or any other country: because the Indian Act declares such instrument executed in this country, to be *absolutely void*, if it be not stamped at the time of execution; while as regards a similar document executed in England for use in this country, no such disqualification exists, so that if the power of attorney bear an English stamp it should be received generally without particular enquiry, but if it bear no stamp, it should be referred for orders in the particular case.

COPY of a letter, No. 5,218, dated 25th September 1862, from the Secretary to the Government of India, Home Department, to the Secretary to the Government Punjab.

With reference to your letter, No. 673, dated 2nd instant, and to the correspondence which accompanied it regarding stamps to be used for powers of attorney drawn up in India for use in England, and *vice versa*; I am directed to forward herewith, for the information of the Hon'ble the Lieutenant Governor, and for communication to the local Officers under his control, the accompanying copy of the Standing Counsel's opinion on the subject. I am at the same time

desired to point out that, where a document is executed here, but is intended to operate in England solely, the question as to the validity of the deed would only arise in that country, and it is perhaps at the option of the party executing it to have the instrument stamped, or not, as he considers best for his own interest.

From J Graham, Esq., Standing Counsel, to A. M. Monteath, Esq., Under Secretary to the Government of India, dated 22nd September, 1862.

In reply to your communicaion, dated 17th September, (received 20th instant) I have the honor to state that in my opinion in both the instances referred to by the Assistant Commissioner of Simla, in his letter of 15th July 1862 the documents ought to have borne an Indian stamp according to the Act X. of 1862, as (I collect) they were both executed in this country. The mere facts of the document in one case bearing an English stamp, and relating to matters to be done in England, do not affect the question, which so far as the payment of stamp duty here is concerned, is merely whether the document was executed in this country.

Act X. 1862, Section 11.

2.—The question becomes one of more difficulty when a document is executed in England or elsewhere, but is intended to operate here. The English stamp Acts provide for these cases, and attach the duty, and Bank of England and other departments require powers of attorney executed abroad to be stamped in England. The Act X. of 1862, however, contains no such provisions, and I do not think, in the present state of the law here, an Indian stamp can be insisted on by Public departments in the case of a simple power of attorney executed by all the grantors in England, or elsewhere out of the Indian territories.

I Geo. 4. C. 55.

3.—I agree that, as a general rule, the courts of one country do not recognize the revenue laws of foreign countries, (including under that term its own colonies or settlements.) But in regard to the stamp laws there is a distinction established, (which, however principally

Bristow, versus Sequeville 5 exchange 275.

concerns the public) *viz*: that where the law of a country makes a contract entered into there void for want of a stamp, the contract cannot be sued on in any foreign court which recognizes the *lex loci contactus* as governing the contract, but otherwise, if the law only makes the instrument of contract inadmissible in evidence.

4.—There are obviously three points of view from which the matter of stamps may be regarded: that of the payer, the receiver, and the general public, to whom any instrument is tendered. The payer is anxious to be on the safe side, for in case of a law-suit the deed may have to be produced, and is therefore generell, found willing in doubtful cases to pay the stamp duty. The government as receiver, on the other hand, has only to see that its own stamp law is observed, and that the instrument for which a stamp is required falls under one of the heads mentioned in the Act, regardless of the question whether any duty has been paid elsewhere. The class of the public, again, (comprising the Government itself in the departments to which instruments are tendered to be acted on,) have to ascertain that the local law is observed, and also to some extent that the instrument is not void by the law of the country in which it purports to have been executed.

5.—On this latter point, if a document is tendered purporting to have been executed in the United Kingdom, though made for operation here, and it bears an English stamp, I think it may be acted upon generally without enquiry as to the sufficiency of the stamp, but if under such circumstances it bears no stamp, it should be referred for orders in each *particular* case.

XXXIV

CIRCULAR No. 94.

Dated 18th December 1862.

TO ALL COMMISSIONERS.

REVENUE.

(Precautions to be observed in the opening of stamp parcels.)

I have the honor to forward extract Para: 11 of a letter, No. 2,427, dated 19th November last, from the Director General of Post Offices, in India, for information and guidance of District and Treasury Officers.

2. Parcels of stamps have been tampered with on more than one occasion, and it is, therefore, very necessary that the responsible Officer observe the precautions pointed out.

EXTRACT PARA 11 of a letter, No. 2,427, dated 19th November 1862, from the Director General of Post Offices of India, to the Secretary to Government Panjab.

PARA: 11.—In conclusion, I need scarcely remark that a parcel of stamps should invariably be opened and contents examined *at the time of delivery by the addressee, and by no other person*, otherwise irregularities as above referred to, will continue to occur.

XXXV

CIRCULAR No. 95.

Dated 18th December 1862.

TO ALL COMMISSIONERS

REVENUE.
(Manner in which respectable female pensioners should draw their stipends.)

A representation having been made to Government at the instance of the Commissioner of the Trans-Satlej Division, pointing out the hardship inflicted on respectable females in receipt of small pensions by requiring them to pay the stamp of 4 rupees required by law to be affixed to all general powers of attorney; and urging accordingly, that the stamp in their case should be remitted, the Supreme Government has determined that no such special exception in their favour can legally be made.

3.—It has however, at the same time pointed out how female pensioners may in future receive their pensions, without executing a power of attorney; and I annex an extract Paras: 3 to 9 of a letter, No. 5,766, dated 17th October, 1862, from the Secretary to the Government of India, addressed to the Secretary to the Government of the Panjab, on this subject.

3.—The instructions contained in this extract, if carefully followed, will doubtless obviate the inconvenience referred to; and I request accordingly, that you will enjoin on your Treasury Officers the careful observance in future of all the precautions indicated therein.

EXTRACT Paras: 3 to 9 of a letter, No. 5,766, dated 17th October, 1862, from the Secretary to Government of India, to Secretary to Government Panjab.

3.—" It appears to the Governor General in Council that the following course would meet the difficulty set forth in your lettr.

4.—The law does not require that there shall be a written power of attorney to authorize or legalize payment of a pension to the agent of the party entitled to receive the same. The receipt of the pensioner, duly executed, and bearing the proper stamp, where a stamp is required, being presented to the officer whose duty it is to pay pensions, there is nothing to prevent him from paying the amount of the pension to the person presenting the receipt. All that the officer is required to do in the way of precaution, is to satisfy himself that the receipt is genuine. It is for the pensioner to see that he or she does not give his or her receipt to an improper person.

5.—A power of attorney, the Governor General in Council observes, is fully as easily forged as a receipt, though the fact of a forgery having been committed would, no doubt, be generally sooner detected in the case of a power of attorney than in that of a receipt.

6.—The Governor General in Council believes, it is a common practice all over the country to pay salary bills simply on the receipt of the payee, it being presumed that the genuineness of the signature to the receipt is all that the payer looks to.

7.—To guard the female pensioners alluded to in your letter from being imposed upon, the Governor General in Council is of opinion that the local authorities might, without difficulty, ascertain by a personal communication with them to whom they propose giving the receipts for their pensions. They should be told that, on the presentation of their receipts by such persons, the amount would be paid to them. The names of their nominees might be registered, and should any person whose name has not been registered make his appearance, the paying officer, if he has any suspicion, should make a reference to the pensioner, on whose receipt payment of the pension is demanded.

8.—The Governor General in Council is of opinion that the above scheme might be easily organized, and that the Government would then really have better security, that the pension is paid to the right person, than it has now.

9.—Of course, it will continue to be the duty of the paying officer to guard against fraud, and to take care that he does not pay any pension after the death of the person entitled to it."

XXXVI

CIRCULAR No. 96.

Dated 19th December 1862.

TO ALL COMMISSIONERS.

REVENUE. (Applicants for pension to be discharged on the date of their being declared unfit for further service.)

I have the honor to re-publish the following extract from the *Panjab Gazette* of 3rd December, 1859, as it would seem that the instructions therein laid down have been lost sight of, as in a recent case of application for pension the applicant was not struck off the strength of the establishment from the date of the Medical Committee's declaration.

EXTRACT from the Panjab Gazette of 3rd December, 1859, *page* 453.

The following is re-published for general information :—

NO. 9,670.

EXTRACT from a despatch from the Right Hon'ble the Secretary of State for India, addressed to the Government of India, in the Financial Department, No. 90 *of* 1859, *dated 20th September.*

Letter dated 23rd February 1859, Nos. 29, 359, and 361. I have informed the Government of Bombay that their ruling in respect to the grant of sick leave to servants who have applied for pension under medical certificate, is incorrect.

PARA : 69.—It appears from these papers that, in a recent case where a servant had submitted in support of his application to retire on a pension, a medical certificate of his unfitness to continue to perform the duties of his office, the Bombay Government granted the applicant sick leave, pending a reference to the Home authorities.

PARA: 70.—This course your Government disapproved, and have decided that, " when a servant on application for pension, has been declared by the medical Officer to be unfit for further service," he should at once be discharged; and that, if a pension be subsequently granted, it should count from the dates specified in the Financial Resolution of the 21st February 1856, which laid down rules as to the commencement of pensionary allowances.

PARA: 71.—In cases in which a servant of Government may be discharged under the circumstances mentioned, Her Majesty's Government consider that, even if it be necessary to refer the question Home for decision, it will be proper to allow the pension to commence from the date on which he ceased to be borne on the effective establishment.

XXXVI A

CIRCULAR No. 97.

Dated 22nd December 1862.

TO ALL COMMISSIONERS.

REVENUE.
(Mode of extracting tallow and oil from the Stillingia Sibifera seed.)

With my Circular No. 45, dated 12th March, 1861, I distributed seeds of the Stillingia Sibifera, or Chinese tallow tree, with which Doctor Jameson had been good enough to supply me, but I was not then in possession of any information, as to the mode of obtaining from the seeds of the plant the tallow and oil which are yielded by them.

2.—Doctor Jameson has, however, since then obligingly supplied me with a memorandum which explains the mode in which the process is carried on in China; and I annex a copy of that memorandum, in order that in the event of the plant seeding, which it may be expected shortly to do, where it has succeeded, the seeds may be turned to account. It will be seen that the process is a very simple one, and I trust that the accompanying memorandum will make the details sufficiently intelligible.

3.—Where the seeds heretofore supplied have not germinated or after having germinated, have withered away from having been sown at a wrong period of the year, or from accidental causes; I would suggest that another trial be given to the plant, and accordingly, if indents be sent to me during the month of January, shewing the districts for which a supply is required; I will forward an abstract of them to Doctor Jameson, who I have no doubt, will have them complied with, as far as may be practicable, from one or other of the plantations under his control, where the plant has borne seed.

4.—The proper time for sowing the seed has not been stated to me, but it may be presumed that the season found most suitable for sowing the seeds of other large shrubs, or small trees, will be found most suitable also for this.

COPY of Memo. regarding the tallow tree of China Stillingia Sibifera, lately introduced into the Panjab.

The timber is hard durable and fitted to make printing blocks. Its leaves are useful as a black die. But the plant is chiefly valued for the Stearine and Elaise contained in its fruit, which is thus obtained. The nuts or capsules when ripe are gently pounded in a mortar to loosen the seeds from their shells, from which they are separated by sifting. To facilitate the separation of the white sebacious matter enveloping the seeds, they are steamed in tubs with convex open wicker bottoms, placed over caldrons of boiling water. When thoroughly heated they are reduced to a mash in a mortar, and thence transferred to bamboo sieves, kept at a uniform temperature over hot ashes. This operation of steaming and sifting is repeated if the first does not deprive the seeds of all their tallow. The article thus obtained becomes a solid mass on falling through the sieve, and to purify it, it is melted and formed into cakes for the press: these receive their form from bamboo hoops a foot in diameter, and three inches deep which are laid on the ground over a little straw, on being filled with the hot liquid, the ends of the straw beneath are drawn up, and spread over the top, and when of sufficient consistency are placed with their rings in the press. This apparatus is of the rudest description, constructed of two large beams placed horizontally so as to

form a trough capable of holding about 50 of the rings with their sebacious cakes, at one end it is closed, and at the other adapted for receiving wedges which are successively driven into it by ponderous sledge hammers wielded by athletic men. The tallow oozes in a melted state into a receptacle below where it cools. It is again melted and poured into tubs smeared with mud to prevent its adhering. It is now marketable in masses of about 80 lbs. each, hard, brittle, white opaque, and tasteless, and without the odour of animal tallow. The seeds yield about 8 per cent of tallow which sells for about 5 cents per lb.

The process of preparing the oil, (elaise) which is carried on at the same time is as follows. It is contained in the kernel of the nut, the sebacious matter between the shell and the husk (of the karnel) having been removed in the manner described. The kernel and the husk covering it is ground between two stones which are heated to prevent clogging from the sebacious matter still adhering. The kernels after being steamed are placed in a mill to be mashed. This machine is formed of a circular stone groove in which a solid stone revolves perpendicularly by the aid of an ox. Under this ponderous weight seeds are reduced to a mealy state steamed in tubs formed into cakes and pressed by wedges above described. The kernels yield 30 per cent of oil which sells for 3 cents per lb, and is well fitted for lamps. The refuse which remains after the oil has been pressed, is much valued as manure particularly for Tobacco fields, &c.

CIRCULAR ORDERS

ISSUED BY

THE FINANCIAL COMMISSIONER

FOR THE PANJAB.

DURING THE YEAR 1863.

I

Circular No. 1.

Dated 12th January 1863.

TO ALL COMMISSIONERS.

REVENUE.

(Balance statement of Miscellaneous Revenue.)

By Circular No. 59 of 1860, you were called on to report how the balances in the Miscellaneous items of Revenue had been disposed of, but where no arrear existed, the fact was merely to be stated.

2.—By Book Circular No. 13 of 1862, a regular annual statement was prescribed for submission—exhibiting the Demand, Collections and Balances of Miscellaneous Revenue—when the latter had been enquired into—and the necessary remissions granted.

3.—In some districts, however, the demand and collections of those items are still omitted in which apparently no balances remained to be collected. I have the honor therefore to request in continuation of the last named Circular that the Demands, Collections and Balances of all the items of Miscellaneous Revenue, referred to in the balance statement, prescribed by this Circular; may invariably be reported therein—and not those only in which arrears may have accrued.

I A

Circular No. 3.

Dated 17th January 1863.

TO ALL COMMISSIONERS.

REVENUE.

(Proper heading in Business Statement for exhibiting Patwaris Annual Papers.)

I find that great diversity of practice exists in exhibiting the Patwaris Annual Papers in the Revenue Business Statement, and beg to point out that the correct course is to exhibit all the Annual Papers of the whole district, as one case.

2. Until all the Patwaris papers of a District have been given in, the matter cannot be regarded as disposed of.

II

CIRCULAR No. 4.

Dated 24th January 1863.

TO ALL COMMISSIONERS.

REVENUE.

(Revised form of statement for reporting on sale of waste lands.)

WITH reference to the rules for sale of waste lands, published in the *Panjab Gazette* of the 14th current, I have the honor to annex a revised form of Statement, to accompany the Annual Revenue Administration Report, in supersession of that prescribed by Circular No. 4, dated 31st March, 1862; any general remarks on the subject, which may appear to be called for, will be entered, as heretofore, in the body of the Report.

2.—In the 3rd column of the form, I have entered as the detail of "description of land," the word "uncleared" and "cleared," because these are the descriptions heretofore discriminated. They are given, however, merely as an example of the mode of entry intended. By para. 4 of the letter of Supreme Government, dated 15th August last, published in the *Calcutta Gazette* of the 19th idem, this distinction is no longer to be maintained, in the manner prescribed by previous resolution of the 17th October 1861; and need not, therefore, be adopted in future unless preferred to any other.

3.—It is directed however, in the above para., that a minimum price shall be fixed "suited to the circumstances of the various descriptions of land" available. Each District Officer, therefore, should determine the terms in which this discrimination may best be effected for his district; and make the entries in his from accordingly. It is probable that more than two or three descriptions will not have to be discriminated in any district; and, accordingly, in the printed forms to be used sufficient space should be left in column three, for three lines, besides the line of totals—the words "uncleared" and "cleared," which are entered in the accompanying exemplar, being omitted in the form printed for future use.

4.—In column seven, it will be seen that I have entered a heading for sales at a fixed price—as although the order is now conclusive, that all unreserved lands are to be sold by auction—yet it is possible, that of the reserved unassessed lands, government may desire to dispose of some at a fixed price, ordinarily however, the column in question will, doubtless, be blank.

5.—The columns appertaining to redemption of the Land Revenue have been retained unaltered—as although redemption of the revenue on ordinary malgozâri lands is no longer permitted; yet by para. 13 of the above letter of the Supreme Government, it is pointed out, that by the Despatch of His Excellency the Secretary of State, redemption of the Revenue may still be effected, as regards "lands required for Dwelling Houses, Factories, Gardens, plantations, and other simlar purposes;" and para: ten, lays down the mode in which redemption may also be effected, as regards grants of waste heretofore made, at progressively increasing jammas—should redemption be effected in any district, during the year, the character and object of each case of redemption should be stated in the column for remarks—each case or class of cases being entered separately for this purpose.

II A

Circular No. 5.

Dated 24th January 1863.

TO ALL COMMISSIONERS.

With reference to this office Book Circular No. 2 of this day's date, forwards for the use of his office, 1 copy of the revised rules of Procedure for carrying out the orders of the Supreme Government regarding the sale of Waste lands, the property of Government, together with two copies for each District of his Division.

Revenue Department.

The 14th January 1863.

Notification. No. 25.—The following rules regarding sale of waste lands are hereby published for general informotion, in amendment of the rules published in the *Supplement to the Panjab Gazette* of 25th January 1862, which are hereby cancelled :—

Rules of Procedure.

For carrying out the orders of the Government of India, in the Home Department, contained in Resolution dated 17th October 1861, *regarding sale of Waste Land, the property of Government.*

I.—All waste lands, the property of Government, will be saleable by auction. unless specially reserved.

II.—Lands situated in the vicinity of towns, or, for any other reason, bearing an exceptional value, will be specially reserved; and will not be sold under these rules, without the express sanction of the local Government. A list of these lands will be hereafter published in the *Panjab Gazette.*

III.—All applications for waste lands shall be made in writing to the Deputy Commissioner of the District in which they are situated, or to one of his Assistants. The application should specify the locality of the land, as far as may be practicable, the estimated area desired, and the name of the applicant; and it will be the duty of the Deputy Commissioner, or his Assistant, as the case may be, to afford, if desired, either verbally or in writing, to the applicant or his representative delivering the document, such information regarding the circumstances of the land as the records of his office, or his own personal knowledge, may enable him to supply.

IV.—The area of a single grant is not ordinarily to exceed 3,000 acres. It will usually be optional with the applicant to choose such portion of the available waste as he may consider best to suit his purpose, but no parcel of land shall be sold in such a shape as shall by its abstraction, seriously detract from the value of the remainder of the available land. Every lot shall be compact, and shall include no more than one tract of land in a ring fence; and when the land touches a public road, navigable river, or canal, the length of the road, river, or canal frontage shall not exceed one-half the depth of the lot.

V.—On receipt of the application, the Deputy Commissioner shall, within one month, cause the land applied for to be surveyed, and its boundaries demarcated; the estimated cost of the survey and demarcation being first deposited by the applicant.

VI.—If no valid objection to the proposed grant be apparent, and if the land is ordinary waste, the Deputy Commissioner will issue, simultaneously with the order for survey, a notification in the form marked A. This notification is to be published in the *Panjab Government Gazette*, and translation of it in the *Surkâri Akhbâr*;—copies of both English and vernacular versions being suspended in the Deputy Commissioner's office, and that of the Tehseeldar or Sub-Collector of the Pergunnah in which the land is situated. The intended sale is also to be proclaimed by beat of drum at both places, and in the villages to which the land adjoins, on 3 Court days, at intervals of 10 days. If deemed requisite or advisable, the Deputy Commissioner will also adopt any other measures that may be practicable for bringing it to the knowledge of parties likely to be interested.

VII.—Simultaneously with the issue of the notification, the Deputy Commissioner will report the circumstance with all needful particulars, to the Commissioner, whose duty it will be, should he deem any further information to be necessary, to call for it, and adopt such measures as he may deem expedient, previous to the expiration of the term of notification.

VIII.—During the term in question, the Deputy Commissioner, or one of his Assistants or Extra Assistants, is required to inspect the land, and estimate upon the spot the upset price: which price, however, in the case of ordinary waste, is not to exceed $2\frac{1}{2}$ rupees per acre of the whole area. The applicant or applicants, or their representatives, should be invited, in every case, to accompany the inspecting officer; and in the event of their doing so, the demarcation of boundaries shall be performed, as far as possible, in their presence.

IX. On the expiration of the period named in the notification, if no valid objections have been raised to the sale, the Deputy Commissioner shall put the land up to auction, at the upset price, in the manner prescribed for sale of land by Collectors, awarding it to the highest bidder. It is to be understood that all claims or objections advanced have been previously disposed of; and on the sale being completed, and the purchaser paying down the estimated cost of survey and erection of substantial boundary pillars, a certificate of transfer, in the form marked B, is to be given him;—the proceedings of the Deputy Commissioner under these rules, if allowed as far by the Commissioner being final, and not liable to be over-ruled for any informality not attributable to act or default of the grantee. All sales shall be public.

X.—In districts which have undergone scientific survey, it is possible that the surveyor's village map may show with precision the limits of the plot applied for; in which case it will suffice to supply the purchaser with a transcript of this. Such will, however, rarely be the case, and accordingly re-survey will, in almost all cases, be indispensable,—both to determine and exhibit the precise area and boundaries, and to indicate the main features and characteristics of the various portions of the tract. It is not probable that in any district of the Panjab, applications will be sufficiently numerous to justify or require the entertainment of special establish-

ments for this purpose; but, as the Patwaris have almost everywhere been instructed in the use of the Plane-table, the Deputy Commissioner should always be able, by employing the most skilful of these, under the guidance of the Qânungo and Tahsildar, to have a tolerably correct map perpared,—for which the Patwâri should be moderately remunerated. If the applicant should be dissatisfied with a map thus prepared, every effort should be made to procure the services of a more scientific surveyor. If the land be purchased by any other person than the applicant, the estimated cost of survey deposited by the applicant shall be returned to him.

XI.—If before the day of sale, a claim of proprietary or occupative right in any part of the land be preferred, the Deputy Commissioner shall investigate the claim, and, if satisfied that it is groundless, shall reject it and proceed with the sale. But if, on investigation, any such claim should appear to be well grounded, the Deputy Commissioner should either reject the application for purchase of the land, or refer it for the orders of the Commissioner. In the former case the applicant may appeal to the Commissioner. The Commissioner may direct the Deputy Commissioner either to reject the application, or to proceed with the sale of the land, either unreservedly on the conditions prescribed in Rule XII, or, if any claim to right of proprietorship, occupancy, or use in any part of the lands be established to the satisfaction of the Commissioner, with a special reservation of such right, or exclusion of the area in which such right exists.

XII.—On completion of the survey of the land, the purchaser is to be required to pay at least ten per cent of the price of the land, and any balance that may remain due of the actual cost of the survey, advertisement and sale; after which a deed in English, in the form marked C, signed by the Secretary to Government, Panjab, is to be given to him. It will of course be optional with the purchaser to pay up the whole of the purchase money at once, but if he do not, a period of three months from the date of the deed is to be allowed, during which interest shall not be charged. But from and after the expiry of this period, interest at ten per cent shall begin to run. Provided that if the whole purchase money, principal and interest, be not paid within ten years from the date of sale, the land shall be liable to sale by order of the local Government; and during such period, shall remain hypothecated as security for the amount. The amount of this interest shall be regarded and treated as the

Revenue demand upon the land for the time being, and shall be realized in the same mode by the same periodical qists or instalments as are prescribed for the realization of the ordinary land revenue;—accounts being adjusted by the Tahsildar in the last month (April) of each year, and the instalments for the ensuing year being then determined and entered at the foot of the Pargannah Touzi. All realizations shall, in the first instance, be credited to these instalments;—any surplus receipts only being credited as payment of the principal.

XIII.—There is no prohibition against the same person applying for two or more lots of land, provided that each application comprises no more than the area prescribed in Rule IV.

XIV.—Every appropriated grant is to be reported to Government so soon as the certificate B has been given to the applicant; and a deed is to be submitted with the report, through the usual channels for the Secretary's signature. A Register of all grants thus completed, shall be kept by the Deputy Commissioner, in the form noted below; and all maps, and other proceedings, appertaining to each, shall be numbered and filed in the order entered therein; and no transfer of a grant will be recognized by the Civil or Revenue Courts unless registered in due form, and entered in this Register.

FORM OF REGISTER OF WASTE LANDS SOLD, PRESCRIBED IN RULE 14:

1	2	3	4	5	6	7	8
District.	Pargannah.	Name and area of grant.	Name of grantee	Rate fixed.	Amount of purchase money paid.	Special conditions of sale other than mentioned in the published form of grant.	Remarks by Deputy Commissioner.

XV.—Orders will be issued from the offices of Account in regard to the proper mode of bringing to credit all realizations on account of such grants. But the amount of principal and interest respectively realized from this source during the year, will be shown in a separate

statement accompanying the yearly Revenue Administration Report according to a form prescribed by the Financial Commissioner; and a separate para. of the Report is to be assigned to the operations of the year carried on under these rules.

FORM A.

Notice is heredy given that the plot of Government waste land, (here enter boundaries) situate in the Sub-Collectorate of in the district of in area has been applied for by

(an intending purchaser), and will be put up to auction at an upset price of Rs. on the expiry of a period of 30 days from this date, uuless some valid objection to such sale shall have been by that time urged.

FORM B.

Certified that the plot of land, (here enter designation or other available mode of identification,) in area situate in the Sub-Collectorate of in the district of has been allotted as a grant by the British Government to son of a resident of for Rs. conditionally on his fulfilling the prescribed terms. The sum of Rs. has been paid to Government by the said for cost of survey of the said land, and erection of boundary pillars thereupon.

FORM C.

KNOW ALL MEN BY THESE PRESENTS that the Government of the Panjab has conferred on his heirs, executors, administrators and assigns, the grant of a tract of land, measuring British Statute acres situate in to be holden by him in full proprietary right, subject to the following conditions;—

1.—The purchase money of this grant is Rs.
of which Rs. † have been paid. On the*
if the entire purchase money has not been paid up, interest at 10 per cent per annum will be charged on the balance, and thereafter, not being more than ten years from the date of sale, until the entire purchase money be paid up, such interest will be chargeable on all unpaid arrears of the purchase money, and all payments by the grantee shall be carried to credit of any outstanding arrear of interest due on such purchase money. The land will remain hypothecated as security for the discharge of the principal and interest of the purchase money, and be liable to sale if the said amount be not discharged within the stipulated period.

II.—Arrears of interest shall be treated in the same manner as arrears of Land Revenue, and be subject to the same measures of realization.

III.—No transfer of proprietary right will be recognized by the Civil Courts, or by the Revenue Officers of Government unless duly registered.

IV.—The right of the public to thoroughfares traversing the grant is not to be interfered with. The grantee is to contribute on the same terms as other landholders for the construction and repairing of high roads, but will have no claim on Government for making or repairing private roads.

V.—The grantee is to erect permanent boundary marks round his grant, and to keep them in a state of repair.

VI.—The grant conveys plenary right to all products, both above the surface and below the same. (Here any exceptions which have been approved by superior authority to be noted.) But wherever any persons have been accustomed to use or consume the spontaneous products of the soil, the grantee shall not interfere with them so long as they do not trespass upon, or otherwise injure, the cultivated portion of the land.

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* Enter the date calculated three months from the date of this deed.

† This will be usually done at time of survey.

VII.—The grantee will be responsible for the Police and Conservancy of his grant, to the same extent as other landholders are for theirs, and he will keep up such establishments for these purposes as may be required by the general rules in force.

VIII.—The grantee will be liable for all cesses imposed upon landholders generally; and where these are levied by per-centages on the revenue, 10 per cent upon the purchase money shall be for the present assumed as the revenue of the estate, for the purposes of this calculation. Government, however, reserves to itself the right to prescribe by enactment such modified rules on this point as may hereafter appear expedient.

IX.—Arrears on account of Road fund, Choukidar's salary, or any other cess, may be realized by distraint of the Crops or other property of the grantee,

X.—The prescriptive right of other proprietors in streams running through, or bounding, the estate, will be maintained for purposes of irrigation or navigation, used for the transport of timber or other property, and for other purposes of general utility. The Government reserves to itself the right which it every where possesses over all such streams, whether for purposes of irrigation or navigation; and, whenever it sees fit, can assume the control of the waters, and distribute them in such a way and on such conditions as may seem most conducive to the public good.

XI.—The lands included in this grant are shewn in the subjoined table:

Number on Map.	Number of grant.	Name of grant.	Name of grantee.	Area in acres.	Purchase money
Boundaries North.			South.	East.	West.

XII.—On the payment of the purchase money in full with all arrears of interest, the grant will belong to the grantee free for ever from all demands on account of Land Revenue.

III

Circular No. 6.

Dated 27th January 1863.

TO ALL COMMISSIONERS.

Revenue.

(Applications for mitigation of penalties to be submitted through Commissioner.)

With reference to Book Circular No 12 of 1862, prescribing a form for reporting the proposed mitigation of penalties imposed by the Stamp Act; I have the honor to request that all such applications may be submitted to this Office through the Commissioner, who is hereby desired to countersign them when approved of.

IV

Circular No. 9.

Dated 2nd February 1863.

TO ALL COMMISSIONERS.

Revenue.

(Stamping Press set up in the Financial Commissioner's Office.)

A notification will appear in the *Panjab Gazette* of the 4th instant, of which copies are annexed, for your information and the guidance of your District and Treasury Officers, on the subject of the Stamping Press, which has been set up in the Financial Commissioner's Office, and I request that the instructions conveyed in that notification may in future be carefully followed.

2. The forms prescribed in the Notification should all be printed, as well as the Register to be kept by the Treasury Officers. For the latter, the most convenient plan will be to have separate sheets of paper, each containing 4 pages printed in the prescribed form, commencing with one sheet, and adding fresh sheets as required, thus progressively forming the file to be kept for the purpose, each sheet being carefully paged as thus added, and the sheets of one year securely bound at its close. Particular attention is requested to the form of docket required on the certificates rendered to this office.

NOTIFICATION.

FINANCIAL DEPARTMENT.

2nd February 1863.

It is hereby notified that a Stamping Press has been set up in the Office of the Financial Commissioner for the Panjab, by order of the Government of India, from the 2nd February 1863, in which the appropriate stamps will be affixed to the descriptions of paper indicated at foot, on their being forwarded for this purpose to the Personal Assistant of the Financial Commissioner in the mode hereafter described. These rules are issued with the approval of His Honor the Lieutenant Governor of the Panjab.

2.—Any person desirous of having Stamps affixed to a paper or papers of the descriptions named, is to forward such paper or papers to the Treasury Officer of the district in which he resides, with an application clearly stating the nature or particulars of the paper or papers forwarded, and the value of stamp or stamps to be affixed. The amount due for the stamp or stamps is also to accompany the application, together with a receipt for that amount; which receipt, if correct, and the document or documents suitable for stamping, will be signed by the Treasury Officer, and returned on the cash being paid in.

3.—The Treasury officer, however, will not receive the cash until the Deputy Commissioner or, in his absence, the Officer presiding in his office at head-quarters, shall have certified, on the back of the application—for which purpose the application is to be submitted to him—that he considers the paper or papers to be suitable for stamping and the amount tendered to be correct. On receiving back the application thus endorsed, the Treasury Officer will receive the cash, and return the receipt aforementioned with his signature affixed.

4.—The Treasury Officer will then forward the paper or papers to be stamped to the Personal Assistant of the Financial Commissioner, accompanied by a certificate, in duplicate, in one of the annexed forms. (*Appendices I and II*). Before making the despatch, however, the Treasury Officer will record the transaction in a register, to be kept by him for this purpose, a form for which is also appended. (*Appendix No. III*). Two registers of certificates are to be maintained, one for commercial, and the other for legal papers.

5.—At the close of each week a letter of advice is to be addressed by the Treasury Officer to the Personal Assistant, giving a list of certificates forwarded with papers, during that week, in the form annexed *(Appendix No IV)*. At the close of the month these documents will be returned to the Treasury Officer, with entries of the dates on which the papers named in each certificate were sent back.

6.—With regard to the accounts to be rendered, and the mode of crediting the amounts recived, separate instructions will be issued by the Deputy Auditor and Accountant General.

7.—In the Financial Commissioner's office no unnecessary delay will be allowed to occur in registering the certificate and papers received therewith, and affixing the requisite stamp or stamps; after which the paper or papers will be returned, with one copy of the certificate, with the date of receipt and despatch noted thereon, under a carefully sealed envelope, to the Treasury Officer, for delivery to the party by whom they were given, who will be required to give a receipt for the same on plain paper.

8.—In the event of the Deputy Commissioner or his substitute considering either that the paper or papers given in are not suitable for stamping, or that the amount tendered for the stamp is not correct, it will be incumbent on him to reject the application, in the first case, and to require from the applicant what he considers to be the correct value of the stamps in the other. Should he feel doubtful on the subject, he is to refer the matter for the orders of the Financial Commissioner, informing the applicant that he has done so; and giving him an ad-interim receipt for the paper or papers lodged. Should the applicant consider himself aggrieved by the decision in his case, he will be at liberty to appeal to the Financial Commissioner, by letter or written application, on plain paper, but the decision of that Officer will be final.

Description of papers which can be stamped in the office of Financial Commissioner for the Panjab.

1st.—Commercial and Banking forms specified in Schedule of the Act as requiring stamps, such as Cheques, Bills of Exchange, Promissory Notes, Bills of Lading, &c.

2nd.—Executed Deeds or Law Papers requiring stamps, when valid and satisfactory reasons can be assigned for their having been executed on unstamped or insufficiently stamped paper.

3rd.—All spoiled stamps in the possession of private parties or corporate bodies, which may be deemed suitable for renewal. For these no fresh payment will be required, and the receipts given will accordingly be for the paper or papers only.

APPENDIX I.

CERTIFIED that the sum of Rs. _____ having been paid into this Treasury, on account of _____ stamp, the same to be granted by the Personal Assistant to Financial Commissioner to the undermentioned individual on providing the requisite material number and value subjoined :—

By whom required.	No. of Stamps.	Description of materials.	Value.		Amount.	
			Rs.	As.	Rs.	As.

REGISTERED AS No. OF 186 .

Given under my hand at the Treasury Office this day of 186 .

Treasury Officer.

(Docket for Appendix I)

FROM 186

THE TREASURY OFFICER

OF

Date of Despatch

Contents counted and compared by me on the

Persl. Asst. to Finl. Comr.

REGISTERED No. *Dated*

Superintendent.

No. of enclosures for despatch to District

Persl. Asst. to Finl. Comr.

DESPATCHED, *Dated*

Superintendent.

FORM OF CERTIFICATE FOR LEGAL OR COMMERCIAL PAPERS.

APPENDIX II.

CERTIFIED that the accompanying

stamped which may be destroyed before the fresh stamps are issued of the value of Rupees.

having accidentally become unfit for use, the same under clause first section of 186,

to be renewed by the Personal Assistant to Financial Commissioner for the like of fresh stamps of equivalent value, without any further charge whatsoever, on his being furnished with the necessary blank materials for that purpose by the

Given under my official signature and seal this day of 186.

Treasury Officer.

(Docket for Appendix II)

186.

FROM

THE TREASURY OFFICER

OF

Date of despatch

Contents counted and compared by me on the

Persl. Assist. to Financial Commr.

REGD. No. DATED

Superintendent.

Number of Enclosures for despatch to District

Persl. Assist. to Financial Commr.

Despatched.

Superintendent.

FORM OF RENEWAL CERTIFICATE.

APPENDIX III.

Register of Papers submitted to the Financial Commissioner's Office to be Stamped.

Treasury Office,

Assistant's Signature.	Date.	Certificate number.	By whom required.	No. of Stamps.	Total No. of Stamps.	How many stamps ordered to be affixed in one day.	Grand Total.	Description.	Value.		Amount.		Total amount.		Each day's Collections.		Grand Total		Remarks.	Collector's signature,
									Rs.	A.	Rs.	A.	Rs.	A.	Rs.	A.	Rs.	A.		

APPENDIX IV.

Weekly Advice of Certificates granted and sent to Personal Assistant to Financial Commissioner.

Month and date.	Certificate number.	No. of Stamps.	Total No. of Stamps.	Value.	Amount.	Total Amount.	Remarks.

IV A.

CIRCULAR No. 10.

Dated 5th February 1863.

TO ALL COMMISSIONERS.

REVENUE.

(Enhanced rates for Licenses for retail sale of spirits.)

In para : 9 of my Circular No. 38 dated 9th June last, and the Rules for Saddar Distilleries which accompanied it, it was stated that the License Fees then prescribed were to be considered as the maximum "at all events for the present year." But experience has abundantly shown, as might indeed have been anticipated, that the maximum rate then laid down was wholly insufficient, for some localities at all events. At Lahore a greatly enhanced rate has already been fixed by auction sale—and on a representation from the Deputy Commissioner of Peshawar, he has been authorized to enhance the rates in his District likewise.

2.—As a large loss has as yet accrued to Government from the introduction of Saddar Distilleries—and an enhancement of the rate of still-head duty is not generally deemed expedient, for the present at all events; it seems right that such increase of income as can be obtained from enhancement of License fees, without producing injurious results in other ways, should not be sacrificed. And accordingly the above clause of the Circular referred to, is to be considered as cancelled.

3.—I request that your District Officers may be directed at once to take into consideration, by what means the rates of License fees may most advantageously be raised—and that after obtaining your sanction they will act upon the decision arrived at from the 1st Proximo. If such terms or stipulations have been made with existing License holders, that any enhancement of their rates, or establishment of additional license holders at enhanced rates, would involve a breach of faith—then of course no such arrangement can be effected during the remainder of the current Official year. But even in that case, the Deputy Commissioner should be directed to ascertain proximately and report what enhancement may be looked for, from the commencement of the coming Official year.

V

CIRCULAR No. 13.

Dated 13th February 1863.

TO ALL COMMISSIONERS.

REVENUE.

(Instructions regarding adjustment of compensation due to Mafidars.)

A case has lately come to notice in which an additional charge has been incurred, from delay in adjusting the Compensation due on land appropriated for a Public purpose.

2.—By Circular No. 63 of 1854, when Jagir or Mafi Lands are taken up by Government, if delay occur in the payment of the Compensation, the former holders are to be indemnified for the period during which they may be debarred from making their collections, previous to the period of payment; but such disbursements were only contemplated in extreme cases, and there can now be little occasion for them, since District Officers are themselves authorized to pay Compensation from the miscellaneous advances when the calculations have been completed; and the authority for the appropriation of the Land is deemed sufficient. However, the timely submission of the Compensation statement will always obviate the necessity of refunds of this nature.

3.—When delay does occur, whereby such payments have to be made, it is not fair to the departments, which under present arrangements have to bear such charges, or to Government on whom the expense ultimately devolves.

4.—But the many evils which result from delay in submitting these Compensation statements have before been repeatedly pointed out, yet some old claims have only recently been adjusted. Any case however, which may be needlessly delayed in future, and in which an additional charge is incurred by the state in the manner above indicated, will render the Officer to whom the delay is attributable liable to be held personally responsible, as will be seen from letter No. 85, dated 30th ultimo, addressed to me by the Secretary to Government, of which a copy is subjoined.

COPY of a letter No. 85, dated 30th January 1863, from Secretary to Government Panjab, to Financial Commissioner, Panjab.

I am directed to acknowledge your letter No. 700, dated 16th December last, enquiring whether, in cases of Mafi lands taken up by the Public Works Department, the compensation due to the Mafidars on account of revenue of which they have been deprived, between the period when the lands were occupied and the dates on which they receive payment for such lands, should be charged to the Public Works Department, or treated as ordinary refunds of revenue.

2.—In reply, I am to state that although His Honor agrees with you that in the majority of cases such charges cannot fairly be made against Public Works; still there would be great difficulty in admitting them as refunds of revenue. These charges are really of the nature of interest accruing in consequence of the delay in satisfying the claim to compensation for the land occupied, and it would seem necessary, if the charge be repudiated by the Public Works Department that the District Officer, responsible for the adjustment of such claims, should be held personally liable for the amount.

VI

CIRCULAR No. 18.

Dated 4th March 1863.

TO ALL COMMISSIONERS.

REVENUE.

(Alterations in the dates prescribed for conversion of Cash and Land grants.)

By Circular No. 27 of 1851, Pensions made payable from the resumption of a Jagir were to have effect from the 1st March or 1st September. But as the dates on which the instalments of the Government Revenue are now realized, are later than when the above order was issued, I lately proposed to Government that the dates fixed for the conversion from Land to Cash grants, or *vice versa* should also be altered to the 1st April and 1st October. I have the honor to annex for your information copy of a docket from Government, No. 140, dated 19th ultimo, sanctioning this modification.

COPY of a Docket No. 140, dated 19th February 1863, from Secretary to Government Panjab, to Financial Commissioner, Panjab.

In continuation of my letter No. 126, dated 10th Instant, I am directed to inform you, that as proposed in the last para. of your No. 66 of the 2nd current, the Honorable the Lieutenant Governor sanctions the dates prescribed for the conversion of Cash and Land grants, being altered from the 1st of March and 1st of September, to the 1st of April and the 1st of October.

VII

CIRCULAR No. 19.

Dated 6th March 1863.

TO ALL COMMISSIONERS.

REVENUE.

(Controversial matters, &c., in Annual Administration Reports, prohibited.)

I have the honor to subjoin an Extract from a Circular letter No. 2,380, dated 9th December 1862, issued by the Supreme Government in the General Department, and request that all Officers may be enjoined to bear in mind the views therein expressed—and not to consider themselves absolved from the necessity for specially reporting matters calling for report, or on which orders are required by adverting to, or commenting on them in an Administration Report.

EXTRACT from a letter No. 2,380, dated 9th December 1862, from Secretary to Government of India, Foreign Department, to the Secretary to Government Panjab.

"It is not desirable that the Reports should in any form, whatever, invite an exposition of the views of Government on any subjects open to consideration. Such matters are far better and more conveniently dealt with in separate official correspondence."

VII A

Circular No. 23.

Dated 4th April 1863.

TO ALL COMMISSIONERS.

REVENUE.

(Fluctuating Income to be excluded from regular Rent Roll and transferred to Miscellaneous Qistbandi.)

By this Office Circular No. 18 of 1860, the Revenues of all Rakhs Bîrs, Groves, &c., marked off as separate Mouzas, or farmed for periods of not less than one year, are to be entered on the fixed Qistbandi, but the system of entering items of income subject to yearly lease and fluctuation, is wholly inconsistent with the present mode of checking these accounts, whereby any increase or decrease on the return of the previous year, is only permitted, when due authority is quoted for each item in detail.

2.—Further these annual Leases are not made in many cases in accordance with the Official year, so that an approximate amount could only have been entered on the fixed Qistbandi at the time of its submission. I have now therefore the honor to request that all such fluctuating amounts may be excluded from the regular Rent Roll for 1863-64 in future, and transferred to the Micellaneous Qistbandi submitted to this Office, under Circular No. 13 of 1861.

3.—A detail of the items thus excluded from the fixed Qistbandi for 1863-64 should be entered in the explanatory statement which accompanies that document under the head "Decrease."

VII. B.

CIRCULAR No. 28.

Dated 10th April 1863.

TO ALL COMMISSIONERS.

REVENUE.
(Revised Appendices to Annual Revenue Report, with instructions.)

Some difficulties were again experienced this year in preparing the General Returns for the Revenue Report of 1861-62—and as some changes are called for in the District statements prescribed by this Office Book Circular No. 4 of 1862, I have lately had the matter under consideration, and have now the honor to address you on the subject.

2.—I have not found it necessary to prescribe any new return, except for Districts in which Saddar distilleries have lately been established. Some account of these is required with the Revenue Report, and Form V. (2.) has been laid down for this purpose—With regard to the working of the Distilleries—this subject can be treated of under heading 3 of the Revenue Report (vide Appendix II. of the Circular above referred to.)

3.—Of the returns previously prescribed some alterations have been effected in the details—but not to such an extent, it is believed, as to involve any great trouble or delay, in adapting thereto, the statistics of 1861-62, already supplied. Three sets of the new returns are transmitted herewith for the use of District Offices, and one set for your own.

4.—One of the great difficulties met with in compiling general returns is want of uniformity in the details supplied by each District; to obviate this in future copious instructions have been printed on the reverse of each statement, and their observance is strictly enjoined.

5.—Secondly, in comparative statements the figures brought forward from the previous year frequently differ from those entered in that year's returns, and the causes of these differences are not always accounted for; to remedy this evil, again a tabular statement is prescribed on the back of each comparative return for establishing and exhibiting such discrepancies.

6.—I have now to inform you that I purpose in future dispensing with the submission of any Divisional returns with your Revenue Report. Deputy Commissioners are hereby required to render one set of their returns to this Office direct, so soon after the close of the Official year as possible; by this arrangement it is hoped that considerable time will be saved in preparing my General Statements. It may be necessary for you to have Divisional returns prepared on which to write your own report, and one set has for this reason been sent for the use of your Office but their transmission to me is not now needed—any corrections however, which you may find it necessary to have effected in the District returns, should be communicated to this Office.

7.—It may be as well to add that the Annual Statements to be submitted by District Officers to this Office direct, are those which accompany this Circular only; and I would suggest that any remarks which Deputy Commissioners may have to offer on the Statements noted in the * margin, be entered upon the reverse or at the foot of the Statements themselves—an additional slip of paper being pasted on for this purpose, if necessary. The remarks entered in the body of their General Reports being confined to the remaining subjects prescribed for inclusion in them.

* Nos. II., IV., and IV. A., V., and V. A, IX., XII., XIII., XIV., XV., XVIII., XX., to XXIV., XXVI., XXIX.,

VIII

CIRCULAR No. 34,

Dated 20th April 1863.

TO ALL COMMISSIONERS.

REVENUE.

(Arms and Ammunition of Tahsil Chaprasis

By the proceedings of the Reform Committee circulated by Government on 17th January 1860 for observance, it was ruled that the report on Arms of Tahsil Chaprasis, and indents for their ammunition, should be incorporated with those submitted to the Judicial Commissioner.

*98 of 1855.
8 of 1856.
26 of 1857.
B. C. 11 of 1858.
" 16 of 1858.

2.—The Police has however since then been remodelled and placed under a separate and distinct Department, and it has been thought necessary to revert partially to the original orders passed in this Department and contained in the several Circulars * marginally quoted, as regards the supply of ammunition, &c. to the Revenue Establishments to be supplied with muskets.

3.—In my Circular 56 of 1862, I called for the opinions of all Commissioners, on certain points relative to the strength &c. of these Establishments. I submitted an abstract of all replies received, to His Honor the Lieutenant Governor, with a recommendation that at each Tahsil, when it is quite separate from the Police Station, 16 muskets should be retained, and 8 only where the two buildings were combined, as I did not think that in cases of emergency the ordinary Police Guard could protect the whole of the large combined building.

4.—I furthur suggested that in either case the whole of the "Tahsil Peons should be instructed by the Police in the use of the musket, and made to practice at a mark for a few days in each year."

5.—Both these propositions have met with the approval of His Honor, and I have now to request that you will be good enough to arrange accordingly for the distribution of the arms already in store.

6.—With reference to the Circular noted * marginally, I have to remark that I do not consider that any separate report on the state of arms is required now; and it will suffice to mention their condition in the Annual Revenue Report briefly.

* No. 39 of 1858.

7.—Circulars No. 26 of 1857, and 11—49 of 1858, contain the requisite instructions for the submission of indents for ammunition, and the amount required per man; and it is only necessary here to mention that such portions of the supply for one year as may not be expended, will be available for practice of the next year.

IX

Circular No. 35.

Dated 22nd April 1862.

TO ALL COMMISSIONERS.

REVENUE.

(Form of application to be used by Deputy Commissioners for grant of Taccavi advances.)

As no form has heretofore been prescribed for the submission by Deputy Commissioners, of applications for the grant of Taccavi Advances, and great diversity of practice exists in this respect; I have the honor to forward copy of a letter No. 102, dated 6th current from the Commissioner Rawul Pindi, suggesting that the form given in this Office Circular No. 10 of 1857 for Tahsildars, be also employed by Deputy Commissioners, and to request that this suggestion may be acted on in future

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COPY of a letter No. 102, *dated 6th April* 1863, *from Commissioner Rawul Pindi Division, to Financial Commissioner Panjab.*

"I find that applications for Taccavi Advances are made in different forms in different Divisions. In this Division the old form given in Appendix V, of "Directions to Collectors" is used, but it is not suitable to our procedure, and I therefore beg to suggest that the form given in Financial Circular No. 10 of 1857 for Tahsildars be also that to be used by Deputy Commissioners.

X

CIRCULAR No. 37.

Dated 27th April 1863.

TO ALL COMMISSIONERS.

REVENUE.

(Extra Budget grants on account Pensions to be applied for by Deputy Auditor and Accountant General.)

As the Pension Budgets are now prepared in the Audit Department, enquiry was lately made of Government as to what Department should now apply for additional Budget grants that might become necessary from newly sanctioned Pensions. I have the honor to forward for your information copy of a letter from the Supreme Government on the subject, No. 1,025, A., dated 2nd December last, furnished to this Office, in reply to the above reference, from which you will observe that applications of the nature referred to, will be made by the Deputy Auditor and Accountant General on information supplied to that Officer by the Civil Pay Master.

COPY of a letter No. 1,025, *A., dated 2nd December* 1862, *from Secretary to Government of India, To the Civil Pay Master Bombay.*

FINANCIAL.

* Pensions.
Dewresthans.
Political stipends.
Warshasuns or Annual allowances.
Enaums and Hucks.

"I am directed to acknowlege the receipt of your letter No. 2,050, dated 31st October 1862, enquiring whether, after 30th April 1863, arrears of changes, noted in the * margin, for 1861-62 and previous years, are to be passed without obtaining special orders of the Government of India, in each case notwithstanding the rule that Budget grants continue in force for only twelve months after the close of the year to which they appertain.

2.—Pensions and the other allowances above enumerated must needs be exempt from the strict operation of the Budget Rules, the payment, though not adjustment of them after they have once been assigned by competent authority, being in a measure irrespective of Budget provision. That is to say, duly authorized pensions, &c., claimable on the faith of Rules, or under any equivalent or stronger title must be paid, and the insufficiency of any Budget provision for them must be corrected in application of the Deputy Auditor and Accountant General, by an additional grant, whether they appertain 1st to each current year, or 2nd to the preceding year, or 3rd to previous years, save that in the 1st and 3rd cases, the requisite provision must be made in the Budget of the current year.

3.—All, therefore, that you have to do in respect of the arrear charges mentioned by you, is to pass them under Rule, and to furnish a quarterly memorandum of them to the Deputy Auditor and Accountant General, in view to his obtaining any additional grant that may be necessary."

X A

Circular No. 38.

Dated 27th April 1863.

TO ALL COMMISSIONERS.

REVENUE.

(Increase of still head duty at Saddar Distilleries.)

I have the honor to forward herewith a copy of my letter No. 242, dated 18th current, to the Secretary to Government, reporting on the results of the Saddar Distillery system in the Panjab, up to the end of January last, and Government letter to my address No. 345, of the same date, issuing instructions on the subject. Accompanying my letter will be found a tabular Statement shewing the collections of each District, during each of the six months from August 1862 to January 1863; and it will be seen that, unless we have to except Peshawar, there has been a steady progressive increase throughout: while in Lahore the advance is so conspicuous as to leave no doubt in my mind, that the arrangements of the Officiating Deputy Commissioner have been especially effective.

2.—From the 1st proximo, I request that the two rates of still head duty may be raised from 1-8 and 2 rupees to 2 and 2-8, unless, in any case, the Deputy Commissioner and yourself concur in considering the enhancement to be, from special reasons, inexpedient. If an additional rate for spirits under 50 below proof be anywhere deemed desirable, 1-8 per gallon may be fixed for spirit of this strength, and an additional mark drawn accordingly upon the Hydrometers of Lahore manufacture.

3.—This enhancement of duty having been determined upon, the necessity for raising the rates of license fees is not so urgent. But nevertheless, I have no doubt, that as regards considerable towns and cities in particular, the rates formerly prescribed will prove in many cases inadequate, while therefore for village shops, the rates formerly laid down should be retained unaltered; the provisions of Circular No. 10, dated 5th February 1863, are to be considered so far still in force, that District Officers are authorized with your sanction, to raise the license fee in towns and cities, where this may seem to be expedient. Sale of these by auction, however, had better not be resorted to, as this tends to excessive competition and consequent demoraliztion. Where the profits of retail sellers at existing rates are large, offers at a higher rate will always be forthcoming; which can be taken advantage of, where the party offering is not an objectionable character, or if needful, the same end can be attained, by increasing the number of shops, though this is usually not desirable.

P.—S.—Regarding establishments and outlay, you will be separatly addressed on receipt of Government orders.

Y.

X B.

CIRCULAR No. 39.

Dated 27th April 1863.

TO ALL COMMISSIONERS.

REVENUE.
(Introduction of Saddar Distilleries into the Panjab.)

I have the honor to forward herewith a copy of my letter to the Secretary to Government No. 242, dated 18th current, reporting on the results of the Saddar Distillery system in the 10 experimental Districts into which it was last year introduced, from 1st August 1862 to 31st January 1863, together with tabular statement of Income accompanying, also letter of Government of the same date, No. 348, issuing instructions on the subject.

2.—With reference thereto, I request that from the 1st August 1863, the system in question may be introduced into all the Districts of your Division, in supersession of the farming system which now prevails. That to this end, the leases of the latter, as already directed in my Circular No. 32, dated 18 current, may be limited to the period from 1st May to 31st July 1863, and that arrangements may at once be made for erecting the required enclosures, at all places determined on, so that they may be completed before the heavy rains set in. Persons intending to set up stills within these, should also be urged to make their arrangements without delay.

3.—I annex to this letter, as an Appendix, a paper of rules modified according to recent orders for the managemant of Distilleries, including a general description of the kind of enclosures required, which rules will I trust serve, as a sufficient guide to all Officers, upon necessary points, together with an Abstract Schedule of establishments entertained in the 10 experimental Districts. I request that you will submit, as early as possible, a Schedule of the establishments which will be required for the Districts of your Division, prepared, as nearly as possible on the *same scale*; and on learning from you the number and distribution of Saddar Distilleries to be established, Hydrometers and Thermometers will be forwarded from Lahore, with such instructions for their use, as may be necessary

Copy of a letter, No. 212, dated 18th April, 1863, from Financial Commissioner Panjab, to the Secretary to Government Panjab.

Report on working of Saddar Distilleries in Panjab.

"I have the honor to report on the introduction of Saddar Distilleries in the Panjab, and their management for the first six months that they were in operation, viz., from 1st August 1862 to 31st January 1863.

Establishment of Saddar Distilleries.

2.—The first proposal to establish Saddar Distilleries in the Panjab was made from this Office in January 1860, and emanated from a letter from the Supreme Government on the subject of increasing the excise on country Spirits and Ganjah. Again in April 1861, on receipt of a Circular for the management of Saddar Distilleries in Oude, their establishment in the Panjab was again urged on Government, but the Lieutenant Governor proposed their postponement until the experiment had been tried a year in Oude.

3.—Lastly in March 1862, I again brought the matter forward, and solicited sanction to establish Saddar Distilleries in certain selected districts, and this was accorded in your office letter, No. 226, dated 24th March, 1862; the proposed rules for their management, however, were to be submitted for approval before publication.

4.—These intended arrangements were communicated to Commissioners in my Circular, No. 19, dated 1st April, 1862, and it was proposed that the experiment should be tried in one district of each division, the selection being left to Commissioners themselves.

5.—But it became apparent on further consideration, that if the experimental districts were thus isolated, the fact of their being surrounded by districts in which the farming system continued, would operate prejudicially, and prevent the new scheme from having a fair trial. I therefore determined that with the exception of Peshawur the experiment should be limited, for the first year, to a cluster of districts in juxta-position one with another; the districts noted in the margin,* were those selected, and the fact communicated to Commissioners. With regard to Peshawur, it was determined to try the experiment there also, as that district is in a great measure cut off from all contact with others, and the Deputy Commissoner was in favor of the new scheme.

* Ludhiana.
Jalandhur.
Hushiarpur.
Amritsur.
Gurdaspoor.
Syalkote.
Lahore.
Gujranwala.
Gujerat.
Peshawur.

6.—On the 8th May last, I submitted for the perusal of Government a draft of a Circular with Rules of Practice, which I purposed issuing for the management of Saddar Distilleries in the Panjab. I then hoped that the new arrangements would have effect from the 1st July, and stated that the requisite establishments would be entertained in anticipation of sanction. The districts, in which the experiment was to be tried, was mentioned; and I requested that suitable instructions might be issued to the Police in connection therewith.

7.—The approval of the Lieutenant Governor to the proposed rules was conveyed in your office letter, No. 447, dated 4th June, but the new arrangement was not to come into operation until timely notice had been given of the intended change; it was mentioned at the same time that instructions would be issued to the Police Department thereafter.

8.—The Circular and Rules, which had received the assent of Government, were issued under date the 9th June, No. 38, and directions were given for the introduction of the new scheme from the 1st August. No time was to be lost in preparing lists of licensed shops, and in rendering a schedule of the establishments required for the sanction of Government. A still-head duty of 1-8-0 per gallon was fixed for spirits of a less strength than 25 below proof, and of 2 Rupees for spirits from 25 below proof to proof. No spirits above proof were to be issued. A scale of fees was also laid down for licensed liquor shops, with reference to their locality ranging from 15 to 5 Rupees per mensem.

9.—Further in my Circular, No. 57, dated 15th August, District Officers were required to render monthly statements of the Financial results of the experiment.

10.—It was my intention to have submitted a report on the working of the Saddar Distilleries after the 1st quarter, but the first financial returns received were by no means favorable to the new arrangement; and as it had been so short a time in operation, no reliable data was afforded thereby to form a judgment as to the probable success or otherwise of the scheme. While the results shown were extremely different, in different districts, but in most so determined a progressive increase was observable, as to render it desirable to await the result of a further period before coming to a definite opinion on the subject.

11.—I accordingly addressed Commissioners on the 6th February last, desiring them to review the progress of the experiment to the end of January, and to favor me with their opinions on the result of the past operations, and the prospects of the future. I have now received all their replies, and am enabled to submit a more satisfactory report than was possible at an earlier date.

12.—From the statement submitted with this letter, it will be seen, that the income, from the Saddar Distilleries from 1st August 1862 to 31st Jany. 1863, after deducting cost of establishments, was 58,779-0-0
Deduct from this again the expenditure incurred during the same period on instruments and buildings, ... 14,429-0-0

Leaving a net income of - 44,350-0-0
While for the corresponding period of 1861-62 the abkarî collections are shown to have been Rupees, ... 96,334-0-0

Thus showing a deficiency of 51,984-0-0
in the receipts from Saddar Distilleries for the first six months that they were in operation, as compared with the income of the preceding year.

13.—But it will be observed from the same statement, that there has been a progressive increase each month since the introduction of the new system, so much so that the gross collections of January last, somewhat exceeded the income for that month in the preceding year.

Abkarî collection, January 1862,	... ...	15,936-0-0
Ditto ... January 1863,	... ...	15,984-0-0
Increase Rupees,		48-0-0

Again if we deduct the cost of establishments from the receipts of January 1863, there is a deficiency of 1,237-0-0 in this month, as compared with the previous year.

14.—The experience of the first few months, however, plainly shewed, that the license fee originally laid down was wholly insufficient, and I directed District Officers, in the beginning of February last, to consider how these fees might be most advantageously raised, and after obtaining the sanction of the Commissioners to introduce the enhanced rates from the 1st March. At Lahore a greatly enhanced rate had already been obtained by auction sale, and I have little doubt that by this revised measure the decrease of income in January 1863, as compared with the same month of the preceding year, will be more than made up at the close of the current year, and that the net income of April 1863, will prove to be in excess of April 1862.

15.—If so, the system must be considered financially successful, and I have not the least doubt that it will yet become progressively more so, as the novelty passes away. Especially if the system be rendered general, since in the districts which border on those into which the system has not been introduced, operations are carried on at a disadvantage from the facility with which the population can procure untaxed spirits from adjoining districts.

16.—Further the financial success, will become, I feel assured, yet more apparent and decided, if an enhancement of the rate of still-head duty be authorized. Those officers who have watched the matter with most attention, are of opinion that it may be raised from the present rates, to 2 Rupees and 2-8-0 a gallon : and their opinion is borne out by the fact that enormously enhanced rates of license fee have been offered and paid in the large cities in advance of those formerly laid down. It is much more in keeping with the principles on which the Saddar Distillery system has been based, that any increase of the Government income should be derived from enhanced duty rather than from enhanced license fees ; and I accordingly recommend that from the 1st May 1863, the above enhanced rates be adopted as a maximum. A discretion being left to Local Officers to raise it in each locality to such extent only as is believed, this can be done with advantage and without risk.

17.—Passing on from financial considerations, the working of the system has, in other respects, been, without doubt, beneficial.

The consumption, it is believed, has already decreased, and the quality of the spirits supplied is better, while the Commissioner of Amritsur reports that the Police attribute to this cause, in a great measure, the diminution of, crime in that division.

18.—The above consideration will, I trust, be held sufficient to justify not only a perseverance in the system in the 10 experimental districts, but its extension to the remaining districts of the Panjab, and I solicit sanction, therefore, to the following propositions:—

1*st*.—Permission to continue the system in the 10 districts in which already introduced.

2*nd*.—Permission to extend it from 1st August next, to all the other districts of the Panjab, the old Abkaree system remaining in force in them up to that date.

3*rd*.—Permission to raise the still-head duty to a maximum of 2 and 2-8-0 per gallon, or if preferred to three rates of 1-8-0, 2-0-0, and 2-8-0.

19.—By the 1st August, the requisite arrangements can be completed for extending the new scheme to all the districts in the Panjab, and this appears more especially desirable and necessary; as respects the districts south of the Sutlej, since it has been introduced into the adjoining districts of the N. W. P., and the Deputy Commissioner of Ludhiana complains that his isolated position, with his straggling boundary, places him at a great disadvantage.

20.—I have to express my regret that so long a time should have elapsed before submitting this report. But it was impossible earlier to form any clear opinion as to the working of the system, and even now, as complete returns extend only up to the end of January, the estimate formed is proximate only. As observed above, however, although the loss accruing during the nine months, will have been something more than half a lakh, including cost of establishments, purchase of instruments, and erection of buildings. I consider it morally certain, that as respects the 10 districts in which it has now been for some months in force, there will be no further deficiency. On the contrary I anticipate a considerable increase, if the enhanced rates of the still-head duty be allowd.

21.—That there should have been so considerable a loss during the year, is of course to be much regretted, though this source of income is always liable to fluctuate. But the advantages, resulting from the new system, as compared with the old, apart from the probability of future actual increase, abundantly compensate in my opinion, for this temporary loss.

22.—A further report will be rendered of the actual expenditure incurred, and the establishments ultimately decided on."

COPY of a letter, No. 345, dated 18th April, 1863, from Secretary to Government Panjab, to Financial Commissioner Panjab.

"I am directed to acknowledge the receipt of your demi-official letter of the 14th instant, regarding Saddar Distilleries, and to convey to you the Honorable the Lieutenant Governor's orders thereon as follows:

2.—It appears from the returns already received that there has been a steady increase of revenue from first to last, and that the collections of January 1863 have exceeded those of January 1862, though deducting the cost of establisments, the net income is about one thousand Rupees less. It is expected that the collections of February and March will have brought up the net income fully to that of last year, the more especially as in March enhanced rates of licenses for shops were authorized, offers to give enhanced rates having been made in many quarters.

3.—There has been a loss of about half a lakh on the experiment, but this is manifestly owing to the novelty of the system; and the inexperience of the officers, who had the working of it. Eventually it is believed that there will be no loss, and the plan is said to have had already, wherever it has been tried, a good effect on the morality of the country.

4.—You accordingly propose—

(1.)—To continue the Saddar Distilleries in the 10 experimental districts.

(2.)—To extend the system to the whole Panjab, exclusive of Simla, Kangra and Hazara, though prepared to introduce it there also if thought desirable.

(3.)—In connection with the above to let the Abkari leases on the old system for three months, till arrangements for introduction of the new system be completed.

(4.)—To raise the maximum rate of duty to Rupees 2-0-0 and 2-8-0 per gallon.

4.—The Honorable the Lieutenant Governor is of opinion that the experience of the N. W. Provinces, Oude, and the 10 districts of the Panjab in which the plan has been tried, warrants the general introduction of Saddar Distilleries in the Panjab. Without further reasons being given, His Honor thinks that Hazara, Simla, and Kangra should not be exempted; for both these places would benefit by any rule restricting the use of spirituous liquors. But if you consider it desirable you are at liberty to make those exemptions, and for the rest the Lieutenant Governor is pleased to approve of and sanction your several proposals."

Rules of practice connected with Saddar Distilleries.

In a district into which the system of Saddar Distilleries is introduced; no potable spirit, save what is imported is to be sold or used; unless it has been manufactured at a Saddar Distillery; and there paid the Government excise duty.

2.—A Saddar Distillery is merely an enclosure, capable of being guarded and watched; within which the number of Stills requisite to produce sufficient spirits for the consumption of the tract of country assigned to it are to be set up.

3.—For the above purposes, it has been found sufficient to enclose a space of from 50 to 100 yards square with a mud wall from 8 to 10 feet high: coped if possible with tiles, or other covering to protect it from rain, and supplied with a strong door. This enclosure should contain 2 or more sheds for stills, and a well, or other means of securing a sufficient supply of water.

4.—Within this protected area any person with the sanction of Deputy Commissioner may erect a still at his own expense; and distil as much spirit as he pleases, either removing it himself or allowing others to do so, as he may think fit. But when authorizing an individual to erect a still; the Deputy Commissioner shall take from him a written engagement, by which the distiller shall bind himself under penalties, not to use any deleterious substances in preparing his liquor; and not knowingly to transgress the Rules laid down for the management of Saddar Distilleries.

5.—Such enclosures shall be erected and authorized at such places only, as may appear to the local authorities to be expedient or necessary. For the present, one will be formed at the head-quarters of each Tahsîl, and nowhere else, without special authorization from Financial Commissioner.

6—Spirit of a less strength than 25 below proof shall ordinarily pay Rupees 2 per gallon. That of a strength ranging from 25 below proof, up to proof, 2-8-0 per gallon; if any spirit under 50 below proof is any where deemed desirable, 1-8-0 per gallon may be fixed as still head duty. No spirit shall be issued above proof, and the same rates shall apply to all; whether prepared by the European or by the country method.

7.—No spirit shall be removed from the Distilleries in less quantity than two gallons; or without a pass to be granted to licensed vendors only on payment of the prescribed duty. Each pass shall be in the annexed form (No. I) and shall specify the name of the licensed vendor, by or for whom it is removed; the name of the place where his shop is situated; and the quantity of liquor to be removed with date and No. of Registry. The form of Register to be kept up accompanies (No. III). All passes are to bear the signature of the Tahsîldâr; or in his absence, of the Naib Tahsîldâr; and to be countersigned by the Qanûngo or his Deputy.

8.—Licenses for retail sale of spirits manufactured at such Distilleries, will be granted in the annexed form (No. II) on payment of the fees prescribed. A separate license must be taken out for each shop, and there is no objection to the manufacturer also taking out a license for retail vend. Subjoined to the license, such stipulations

shall be entered, as are usually required of retail spirit vendors, or as may appear to the local authorities expedient, and no vendor is to be allowed to take out more than one license.

* 9.—The following shall be the ordinary fee levied on such licenses:—

(1.) If in a large city, such as Lahore, Amritsur or Peshawur, 15 Rupees per mensem, or 8 annas per diem at the option of the vendor.

(2.) If in a large central town and site of district head-quarters, such as Jalandhar, Gûjranwâla, or Lûdhinana, 10 Rupees per mensem, or 6 annas per diem.

(3.) If in a considerable town or qasbah, such as Râhoon, Battâla, or Kassûr, 5 Rupees per mensem or 3 annas per diem.

(4.) If in a village or inconsiderable town, 2 Rupees per mensem or 1½ annas per diem.

It will rest with Deputy Commissioners, in communication with Commissioners to determine the number and position of retail shops to be allowed, as also the rate of license fee, according to the foregoing scale, to be realized from each.

10.—Lists of the licensed vendors, in each separate Police jurisdiction, will be furnished to the Chief Police Officer by the Tahsildar, and the District Officer will, in like manner furnish the District Superintendent with lists for his entire district.

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* Note.—These fees were found wholly inadequate in some localities, and District Officers are authorized with Commissioner's sanction to raise them in towns and cities where this may seem to be expedient; sale by auction, however, had better not be resorted to as this tends to excessive competition and consequent demoralization.

FORM NO. I.

REGISTERED No. _____

Locality of Distillery _____

Allow _____ licensed to retail spirits at _____

_____ to remove from the Distillery _____ gallons, upon which the prescribed duty has been paid.

_____ _____

Qanûngo *Tahsîldar.*

FORM NO. II.

REGISTERED No. _____

Name of Vendor _____

Locality _____

License for the retail vend of spirits manufactured according to the native processes is hereby granted to _____ at _____, in the District of _____ on the subjoined conditions, the infraction of any of which shall involve forfeiture of license and penalties under Sections 43, 44 and 45, Act XXI. of 1856.

Deputy Commissioner.

CONDITIONS :—

FORM NO. III.

Form of Register of Passes issued from the _____ *Tahsil of Zilah* _____ *during the month of* _____ 186

Date	No. of Pass.	Name and Locality of Retail Vendor	*Quantity of Spirits passed.*			Total of duty paid.
			Paying Rs. 2-0-0 duty	Paying Rs 2-8-0 duty.	Total.	

ABSTRACT OF ABOVE

Name and Locality of Vendor.	*Total quantity of liquor passed.*			Total duty paid.
	Paying Rs. 2-0-0.	Paying Rs. 2-8-0.	Total.	

X C

CIRCULAR No. 40.

Dated 27th April 1863.

TO ALL COMMISSIONERS.

REVENUE.
(Sale of opium.)

It appears that advantage has been taken of the License granted to cultivators of Opium to sell that drug, by other parties, to purchase of the said cultivators and set up shops for its sale.

2.—This however is wholly unauthorizad, with the exception of the person farming the monopoly of sale of foreign opium ; no one is allowed by Circular No. 39 of 1860, to sell except the growers. Any one therefore selling opium not grown by himself is liable to penalty, and if the sale of the monopoly of sale of imported opium have been effected on the understanding that other persons besides growers may purchase of them, and set up shops for retail sale ; this has been a mistake, and should, if possible, be rectified from the commencement of the coming year.

3.—A copy of this Circular is forwarded direct to the Deputy Commissioners of your Division for guidance.

XI

CIRCULAR No. 42.

Dated the 29th April 1863.

TO ALL COMMISSIONERS.

REVENUE.

(Applications for special allowances connected with Financial Department, superannuation Pensions or gratuities, to be sent first to Civil Pay Master.)

I have the honor to call your attention to the order of the Financial Department No. 1,504, dated 14th April, 1863, republished in the *Panjab Gazette* of the 22nd idem, and request that all applications for special allowances connected with this Department, Superannuation Pensions, or gratuities, may be submitted for the opinion and report to the Civil Pay Master, before transmission to this Office.

XI A

CIRCULAR No. 45.

Dated 11th May 1863.

TO ALL COMMISSIONERS.

REVENUE.

(General principles to be kept in view in all matters connected with Saddar Distilleries.)

By my Circular No. 39, dated the 27th ultimo, you have been directed to introduce into all Districts of your Division from the 1st August next, the system of Saddar Distilleries, for realizing the excise on spirits, in supercession of the system of farming out the monopoly of sale, which has heretofore been in force.

Management of Distilleries.

Appendix No. 1. No. 6 dated 23rd April 1861.

Appendix No. 11

2.—Rules for the management of these Distilleries have already been supplied to you; and I have now the honor to annex to this letter extract Paras : 2 and 10 of a Circular originally issued in connection with Saddar Distilleries in Oude, which indicate the general principle to be kept in view, and the method in which the special establishments allowed for this Department are to be employed. A transcript of the conditions laid down in Oude for entry in the License for the retail sale of liquor, is also appended, and I request that these conditions *mutatis mutandis* may be adopted for your Division.

Tahsildars—their duties.

3.—Tahsildars are to be charged with the general supervision of this Department, whether as regards Saddar Distilleries and the duties there levied; or shops for retail sale of spirits and realization of the license fee due from them, the special establishments which are allowed for carrying on details being sudordinate to them.

Registers to be kept and rendered.

4.—A Register of the passes furnished, is to be kept up for each Sadddar Distillery by the Abkari Moharir, the number of entry corresponding with the No. of

passes. At the close of the month, a duplicate is to be prepared for transmission to the saddar Darogah; and both original and duplicate are to be signed dy the Tahsildar and countersigned by the Qanúngo. With the duplicate Register, the Moharrirs should prepare and forward to the Suddar, an abstract of the same shewing the quantity of spirit passed for each shop in the Perganah; discriminating the quantity paying each rate of duty respectively. A form of Register with abstract subjoined, has already been furnished with the rules.

Accounts to be maintained and submitted.

5.—Besides the above, a monthly Towzee of collections on account of Licenses for retail sale, should be prepared by the Abkari Moharrir, and forwarded by the Tahsildar to the Saddar, where it will be the duty of the Darogah to combine them into a single statement for submission to the Deputy Commissioner; who will issue thereon such instructions as may be required for recovery of arrears, or on any other points.

6.—Further, to admit of a judgment being formed of the working of the new system, it is desirable that detailed information should be supplied both to your own Office and to mine; and I request accordingly that at the close of each month, each District Officer may be directed to submit to you a return in the sudjoined form :—

Perganah.	Name of locality of licensed retail shop.	Monthly amount of fee	*Duty levied on spirits supplied to each shop.*				Total of duty and license fee.	Remarks.
			At Rs. 2-8	At Rs. 2	At Rs. 1-8	Total.		

7.—This return will shew the working of each licensed shop, as well as the aggregate demand for each District. The amount of the monthly license fee is to be entered, whether it have been realized during the month or not, and in the column of remarks the Deputy Commissioner should be required to state the cost incurred on establishments during the month, the net balance of income after deducting cost of establishments, and the amount realized during the corresponding month of last year, under the system then in force of farming the monopoly of sale.

Remarks for monthly statement.

8.—These tabular statements, when received, I request may be forwarded to this Office in original accompanied by an abstract to be prepared in your own Office, in the subjoned form:—

District	License fee.	Still head duty.	Total Income.	Cost of establishments.	Balance of Income.	Income during corresponding, or for one month of last year.

9.—It is to be distinctly understood that the system of Saddar Distilleries is to be extended to all Military Cantonments; that is no native liquor is to be sold there as elsewhere, under any circumstances, but what has been manufactured at the Saddar Distilleries, and has paid still head duty; and the License shops of Cantonments are to be included, along with those of the rest of the District in the returns now called for. All special establishments heretofore sanctioned for Police and conservancy purposes in connexion with the Abkari in Cantonments, will however remain as heretofore, and will be in no way affected by the appointment of establishments for collection of the still head duty.

Military Cantonments.

10.—A statement in the annexed form should be immediately prepared of the shops for retail sale, which you may determine to lease. Applications for these Licenses should be at once invited and engagements entered into, with the parties concerned, so as to admit of their commencing operations on the date above indicated. In like manner, the persons who are to erect stills within the Saddar Distilleries should as far as possible, be at once determined, so that they also may have all in readiness by the same date. Care should be taken by all, that the number of Licensed shops is not allowed to be excessive.

Appendix No. III. List of Licensed shops.

11.—I think it also as well to furnish you with extract from a letter addressed by the Chief Commissioner Oude to the Saddar Board of Revenue, as containing useful suggestions. The same letter recommended that the floors of the covered sheds erected within the Saddar Distillery enclosures, be raised a foot or so above the adjoining ground, and in a sketch furnished along with that letter, the Office and Guard room are represented as erected within the enclosure. But on such points the District Officers can exercise their own discretion, in communication with yourself. I request however that a statement of cost of these erections may be rendered to this Office, as soon after their completion as parcticable.

Suggestion on introduction of system. Appendix No. IV.

12.—It is not impossible that there may be within your Division some Native gentlemen, who have been in the habit heretofore of using spirits prepared in a particular mode, either through the establishment of the Government Farmer, or with his permission; and if these object to the use of liquor prepared in the ordinary manner at the Saddar Distilleries, consideration should be shown to them in this matter, and you will probably find no difficulty in having their wishes complied with, but on no account is liquor to be prepared for them except at the Saddar Distillery

Concessions in favor of native gentlemen.

13.—Such instructions as may be requisite for the guidance of the Police Department in connection with this scheme, will be issued by Government; and as the undertaking is one of an important character, its progress will doubtless be carefully watched by yourself and the Officers subordinate to you.

Duties of Police.

14.—These instructions were before issued from this Department nearly verbatim, in Circulars, however bearing different dates, for the guidance of Deputy Commissioners of the ten Districts, in which the new system was first tried; and they have already reached some Commissioners, to whom this letter is addressed, in the above form; but as the Circulars in question were not made general, it has been deemed necessary to issue these combined instructions for the especial information of those Deputy Commissioners, in whose Districts the new system is now to be introduced for the first time.

Instructions previously issued.

15.—As regards Hydrometers and Thermometers as before stated, they will be supplied to all Districts from Lahore, and instructions will then be issued for their use.

Instruments.

APPENDIX No. 1.

Extract paras. 2 and 10 from a Circular No. 6—1,390, dated 23rd April 1861, from the Secretary to the Chief Commissioner Oudh, to all Commissioners and Superintendents Oudh.

2.—The true object of an excise on spirits is to obtain the largest possible revenue on the smallest consumption of liquor. The fear of illicit dealing is the check by which the amount of duty that can be imposed on spirits is regulated under the Suddur distillery system; every gallon of spirits consumed may be made to pay the maximum amount of duty which the above check will permit us to impose under the old system of licensing out stills, either under farming, leasing or direct Government agency, there was no fixed duty at all, and the result was to stimulate consumption in order to increase the revenue, this is the reverse of the other and true system.

10.—It is now necessary to consider what establishments are required at a Suddur distillery, to collect the duties, register the sales, give passes, keeping duplicates or a register of them, see that no mal-practices are carried on, be on the look out generally for illicit dealing, and collect from the licensed vendors the amount of their

monthly tax in advance, which might be done generally on the occasion of their first visit each month to the distillery. It appears to the Officiating Chief Commissioner that one Moharrir on Rs. 20 and 3 Chupprasis on Rs. 5 each will be sufficient for small distilleries at Tehsils, and in the larger ones, *i. e.*, at Sadder Stations a second Moharrir on Rs. 15 and four Chupprasis instead of three will be ample. At any rate the Officiating Chef Commissioner sanctions the entertainment of establishments on the above scale in the first instance, but will be prepared to increase it on good grounds being shewn by any officer. In addition to the above he thinks it advisable that in each district there should be a head Abkari Officer or Darogha on Rs. 50, whose duty it would be to visit the distilleries occasionally, see that they were properly conducted, the accounts and registers correctly kept &c., and to go the round of the shops and enquire as to illicit manufacture &c. He should be allowed two Chupprasis,

APPENDIX No. II.

1.—That no spirits are sold at the shop except the produce of the licensed distillery within the limits of which the shop is situated.

2.—The sales of spirits are made only in the shop for which this license is granted, and not elsewhere, upon any pretext whatever.

3.—That not more than one seer of spirits shall be sold to any person at one time.

4.—That the shop shall not be open, or sales made therein, before sunrise or after 8 P. M., at night.

5.—That no wearing apparel or goods shall be received in barter for liquor.

6.—That bad characters shall not be allowed to resort to the shop, and gaming and disorderly conduct shall be prevented therein, and that information of suspicious characters shall be given to the Magistrate or Police Officer.

7.—That a signboard shall be fixed up at the shop with the name of the Vendor, and designation "Licensed Vendor of country spirits."

8.—That the License and shop accounts shall be produced for inspection to the Abkari Officer authorized to require such production, and that entry to the shop shall be allowed to any Abkari Officer at any hour.

APPENDIX NO. III.

Statement Shewing the Names of places at which licensed shops for the Retail Vend of Spirits have been established in the District _____ for the year 18

1	2	3	4	5	6	7	8	9	10
District	Name of nearest Distillery.	Name of place at which licensed shop has been established.	Name of Vendor	Distance from the nearest Distillery.	Distance from the nearest retail spirit shop.	Date from and to which shop was licensed.	Daily Rate fixed.	Monthly Rate fixed.	Remarks.

APPENDIX No. IV.

Extracts from a letter by Captain J. Reid, Officiating Secretary to the Chief Commissioner Oudh, on the subject of the Oudh Abkari system. * * * * * * *

* * * * * * * * * *

The cost of the distilleries in Oudh has varied very much, owing both to difference in dimensions, and in the general style and finish of the buildings. Most of them cost three, four or five hundred rupees.

* * * * * * * * * *

The changes of system will, I have no doubt, be very unpopular at first both with the Abkars and the people generally, and both are likely to discourage its introduction to the best of their ability; here they made all manner of objections, and even attempted, at one time, to excite religious prejudices against the measure. The remedy for all this is to convince the Abkars, especially the leading men among them, that you are quite in earnest, and determined, at all risks, to carry out your plans; that any opposition on their part is worse than useless, and that by far the best plan for them is to accept the change cheerfully, and make the most they can of it Where influential Abkars are numerous, by putting one against another, Officers may manage, without much difficulty, to induce some of them to co-operate heartily in introducing the Government scheme, and once a fair start is made, a little care and attention will ensure success. Any approach to monopoly is very objectionable, and no efforts should be spared to get a considerable number of Abkars, quite unconnected with and independent of each other, to come forward and manufacture on their own account at the Government distillery. There may be difficulty, and Officers may be obliged to give in a little at starting, but they should keep this end steadily in view, and they may rest assured, that till they carry their point, the system will not be established on a safe and sound foundation. But while steadily setting their faces against all monopolies, it is by no means necessary that Officers should insist on every vendor's manufacturing his own liquor, they should be satisfied with a reasonable number of manufactures, and afford vendors, who do not wish to make their own liquor, every facility in

obtaining supplies from any distiller they like to patronize. It will not be possible in reality (though it may be nominally) to restrict one kulwar to one shop, but independent men should always be preferred to nominees of the wealthy Abkars; for there can be no question that the more independent vendors you have in a district, the less will be the chance of smuggling and illicit practices of all kinds.

For a time after the system was introduced here, some district officers employed Government manufactures, provided carriage for liquor all over the district, and appointed paid vendors to sell it. This interference in matters of detail gave endless trouble, and the results were most unsatisfactory in every way. These practices ceased everywhere a year ago, since when Government Officers have confined themselves to levying the duty and license fees. You have already been made acquainted with the rate of duty, past and present. The enhanced rate has been levied since 1st May only, and for this month the receipts are a trifle below those from the lower rate in the preceding month, but for some little time it will be impossible to form an accurate opinion of the probable financial results.

XII

Circular No. 46.

Dated 11th May 1863.

TO ALL COMMISSIONERS.

REVENUE.

(Despatches of Treasure to be made by Government Bullock Train.)

I have the honor to forward copy of a letter No. 116, dated 4th February last, from Secretary to Panjab Government, to my address, directing that for the future, all despatches of treasure be made by the Government Bullock Train.

2.—In accordance with those instructions, I have to request that all despatches of treasure, on lines where the Bullock train exists, be henceforth made by that conveyance; the precautions enjoined by Government being always carefully observed.

3.—When the despatch is too large to admit of the requisite No of relays of bullocks being obtained at once, it may be practicable to divide it into two or more, so that the bullocks returning to their starting point, may take on the remaining portions on following days.

4.—When Government carts or waggons to the required extent may not be at once procurable, it may be practicable to fit up country carts for the special occasion, covering them over with Sirkee or other material to afford shelter from sun and rain.

5.—It is to be borne in mind that the main change involved in the arrangement now ordered, consists in having the vehicles carried on continuously by relays of cattle and under cover, and any arrangement which will realize this, will fulfil the object of Government. Carts or Waggons will however of course be employed, so far as available, and other vehicles will only be made use of in case of its being absolutely unavoidable to resort to their use.

6.—From the Post Masters General of the N. W. Provinces and Panjab, I have ascertained that the lines traversed by the Bullock Train are :—

1.—From Delhi to Peshawar.

2.—From Lahore to Multan,

3.—Branch from Lûdhiâna to Ferozpûr.

I annex a statement showing the names of the different stages on these lines, their distance from each other, and the description of vehicle used by the Post Office Department.

7.—Any subsidiary orders that may be required from the Offices of Account must be obtained direct from those Offices.

COPY of a letter No. 116, dated 4th February 1863, from Secretary to Government Panjab, to Financial Commissioner Panjab.

The Director General of Post Offices having expressed his willingness to make the Bullock Train carts available for the transport of treasure, I am directed to request that, in future all despatches may be made by this mode of conveyance.

2.—The Deputy Auditor General will give to the District Officers the earliest notice possible of the movement of treasure.

3.—The District Officer will then indent on the Postal Department for the carts required for its conveyance, and for that of the Guard accompanying it.

4.—He will also arrange for the hire of bullocks in his own District, and give notice to all Districts on the road, in order that relays may be provided.

5.—Such notice should never be less than one week.

6.—The Police Guard will be responsible for the safe custody and return of the carts to the Postal Department.

7.—The correspondence which has taken place on this subject is forwarded herewith for your perusal, and you are requested to issue any subsidiary orders which you may deem necessary.

8.—Copies of this letter will be furnished for the information of the heads of the Postal, Police and Account Departments.

STATEMENT of Bullock Train Lines in the Panjab.

Name of Line.	Number of stages.	Name of stages.	Distance.	Description of vehicle used.
DELHI TO AMBALLA.	1	Delhie, ...		Waggons of four wheels are used up to the tenth stage, Thethora, whence two wheeled carts run into Amballa. *N. B.* Each description of vehicle is drawn by two bullocks only.
	2	Allipore, ...	12	
	3	Kunnarlapore, ...	12¾	
	4	Kalla Ghurre, ...	12¼	
	5	Sarwa, ..	12	
	6	Ghurounda, ...	12¼	
	7	Kurnâl Post Office, ...	11	
	8	Bootana, ...	12½	
	9	Pipli, ...	9	
	10	Thethora, ...	10	
	11	Bookum Beerce, ...	8	
	12	Amballa, ...	7¼	
AMBALLA TO AMRITSUR.	1	Amballa, ...		From Amballa to Ludhiana waggons are used, from Ludhiana to the Beâs, carts and waggons, again thence on to Amritsur. In the rainy season when the bridge over the Gugger is washed away, carts are used between Amballa and the Gugger, now instead of waggons. The vehicles are changed at Ludhiana and at the Beâs.
	2	Guggar, ...	8	
	3	Rajpur, ...	11	
	4	Dadomajra, ...	10	
	5	Hurbunspur, ...	11	
	6	Lilna, ...	10	
	7	Kanaich, ..	11	
	8	Loodhiana, ...	11	
	9	Phillour, ...	9	
	10	Phugwara, ...	12	
	11	Jallundhur, ...	12	
	12	Kartarpûr, ...	14	
	13	Biâs, ...	13½	
	14	Mullyah, ...	13½	
	15	Amritsur, ...	13½	
		NOTE.—The waggons up to this point are calculated to carry 30 Maunds, the carts 15 Maunds each.		
AMRITSUR TO LAHORE.				By Rail.

Name of Line.	Number of stages.	Name of stages.	Distance.	Description of vehicle used.
LAHORE AND PESHAWUR.	1	Lahore, ...	As nearly as possible 12 miles each.	Carts are used for the whole line. An extra Bullock allowed beyond Rawul Pindi when the carts are changed.
	2	Shakaku, ...		
	3	Ladookie, ...		
	4	Etana, ...		
	5	Tilwundi, ...		
	6	Wazirabad, ...		
	7	Gujrat, ...		
	8	Lalla Moosa, ...		
	9	Kharian, ...		
	10	Jhelum, ...		
	11	Deenah, ...		
	12	Dhok Moshean, ...		
	13	Kokur Chunde, ...		
	14	Choharie, ...		
	15	Rawul, ...		
	16	Rawul Pindi, ...		
	17	Sung Jahie, ...		
	18	Wah, ...		
	19	Huru, ...		
	20	Gondul, ...		
	21	Sydu, ...		
	22	Nowshera, ...		
	23	Nasur Chundu, ...		
	24	Peshawur, ...		
		NOTE.—Each cart carries 12 Maunds only.		
MOOLTAN TO LAHORE.	1	Cantonment, ...	3	Two wheeled carts only are used and run through without change.
	2	City, ...	12	
	3	Raman, ...	"	
	4	Kukralee, ...	"	
	5	Mukdoompur, ...	"	
	6	Danjra, ...	"	
	7	Kukara, ...	"	
	8	Radawalla, ...	"	
	9	Chichawutni, ...	"	
	10	Hurruppa, ...	"	
	11	Mahomedpur, ...	"	
	12	Nansha, ...	"	
	13	Googaira, ...	"	
	14	Kailah, ...	"	
	15	Vundra, ...	"	
	16	Bulloo, ...	"	
	17	Nungal, ...	"	
	18	Chaugh, ...	"	
	19	Lahore. ...	"	
		NOTE.—Each cart carries 12 Maunds only.		
FEROZEPUR TO LOODHIANA.	1	Ferozepur, ...	10	Four wheeled waggons throughout.
	2	Ferozeshah, ...	"	
	3	Darapore, ...	"	
	4	Mogha, ...	"	
	5	Jeetowul, ...	"	
	6	Allyguh, ...	"	
	7	Daka, ...	"	
	8	Loodhiana, ...	"	

NOTE.—Each waggon is calculated to carry 30 Maunds Baggage.

XLI

CIRCULAR No. 47.

Dated the 21st May 1863.

TO ALL COMMISSIONERS.

In continuation of the Circulars from this Department, noted in the margin, I have the honor to intimate that in consequence of the greatly enhanced prices now charged for material, it has been found necessary to increase the rates previously fixed for camp equipage supplied from the Lahore School of Industry.

REVENUE.

(Camp Equipage.)

58 } dated 15th November
116 } 1860.
105 dated 31st July 1861.
129 dated 21st August 1861.

2.—The following are the revised prices which have been determined on, with the sanction of Government, for the scale and description of camp equipage allowed for Civil Officers in the Panjáb.

FOR A COMMISSIONER.

1.—Double-poled tent,	26 by 16 ...	880	0	0
1.—Single do.,	13 by 13 ...	475	0	0
2.—Pâls, ...	12 by 14, @ 70 each,	140	0	0
1.—Shammiana with 8 poles kanaths and darries complete,	18 by 16 ...	285	0	0
	TOTAL Rs. ...	1,780	0	0

FOR A DEPUTY COMMISSIONER.

1.—Single-poled tent,	16 by 16 ...	560	0	0
1.—Do. Small, ...	13 by 13 ...	475	0	0
1.—Hill tent, ...	12 by 12 ...	290	0	0
2.—Pâls	12 by 12, @ 65 each,	130	0	0
1.—Shamiana, 8 poles with kanaths and darries, complete,	18 by 18 ...	285	0	0
	TOTAL Rs. ...	1,740	0	0

FOR ASSISTANTS AT OUT-POSTS.

1.—Hill tent, ...	12 by 12 ...	290	0	0
1.—Pâl, ...	12 by 12	65	0	0
	TOTAL Rs. ...	355	0	0

XIV

CIRCULAR No. 48.

Dated the 29th May 1863.

TO ALL COMMISSIONERS.

REVENUE.

(Suits regarding Jagirs or Maafia to be heard in Revenue Courts.)

No. 5 of 10th Feby. 1853. No. 15 of 11th April 1856.

With reference to the Circulars noted in the margin, I have the honor to state, that on a recent reference, it has been ruled by His Honor the Lieutenant Governor of the Panjâb, that Suits regarding Jagirs or Maafis and shares in these, shall be heard in the Revenue Courts only as Regular Suits, even though the dispute between the parties may involve claims to other property likewise.

XV

CIRCULAR No. 49,

Dated the 3rd June 1863.

TO ALL COMMISSIONERS.

REVENUE.

The Judicial Commissioner in a letter to address of Commissioner Amritsar, No. 3,324, dated 15th July last, ruled that "in the Panjab the copies which are taken out for appeal are copies of the judgment, and practically all the copies given by our Courts are in reality copies of the judgment. The stamp therefore required for copies of decisions in the Panjab should generally be that prescribed for judgments, whether the judgment is in favor of Plaintiff or Defendant."

185.—The judgment shall contain the point or points for determination, the decision thereupon, and the reasons for the decision, and shall be dated and signed by the Judge in open court at the time of pronouncing it. Whenever the judgment is written in another language than that which is in ordinary use in the court, the judgment shall be translated into the language in ordinary use in the court, and the translation shall also be signed by the Judge.

189.—The decree shall bear date the day on which the judgment was passed. It shall contain the number of the suit the names and descriptions of the parties, and particulars of the claim as stated in the Register of the Suit, and shall specify clearly the relief granted or other determination of the Suit. It shall also state the amount of costs incurred in the Suit, and by what parties and in what proportions they are to be paid, and shall be signed by the Judge and sealed with the seal of the Court.

2.—Act VIII of 1859, draws a distinction between judgments and decrees in sections 185 and 189, which for facility of reference I give marginally; but I agree with Judicial Commissioner in thinking that the decisions of our Courts should come under the one designation, judgments, to secure uniformity as the distinction is perhaps too subtle to be fully appreciated by our subordinate Courts.

3.—I find that some Courts are in the habit of having these documents stamped as coming under Article IV. Schedule B. Act X. of 1862, whilst others treat them as coming under Article 5 of same Schedule and Act; and have therefore the honor to request that the Judicial Commissioner's ruling be accepted as the guide in Revenue as well as Civil cases.

4.—"Copy of decree if passed in any Court below the Sudder Court or in any Revenue Court in any suit in which the value of the claim amounts to fifty Rupees, or in any regular appeal, 1 *Rupee*."

If passed in the Sudder Court in any Suit or appeal, 4 *Rupees*.

5.—Copy of a judgment or order not being a decree if passed by a Court below the Sudder Court or in any Revenue Court, *Rs.* 0 8 0.

If passed by the Sudder Court, Rs. 4 &c. &c.

4.—The Articles above quoted are given marginally.

XVI

CIRCULAR No. 50.

Dated the 5th June 1863.

TO ALL COMMISSIONERS.

REVENUE.

(Period of appeal in Revenue Summary Suits defined.)

The late Board of Adminstration by their Circular No. 37 of 1850, authorized the hearing of appeals by Deputy Commissioners and Commissioners in Revenue Summary Suits, but the period during which an appeal might be lodged, was not laid down, and it would appear that some difference of practice exists in consequence on this point.

"After the lapse of one month from the date of decision in a Summary Suit the Collector loses all power of interference."

2.—I beg therefore to observe, that no longer period of appeal than one month has ever been allowed in such cases, and the spirit of the annexed extract from Circular Order of the Saddar Board of Revenue, North Western Provinces, No. 10, dated 30th May 1848, which is given as a Note to Para 280 of the new Edition of the "Directions to Collectors," should be observed in regard to such cases; in Deputy Commissioner's and Commissioner's Courts alike.

XVII

CIRCULAR No. 51.

Dated 6th June 1863.

TO ALL COMMISSIONERS.

REVENUE.
(Monthly Statement of stamps in store prescribed.)

It has been demi-officially brought to the notice of the Deputy Accountant General, that much inconvenience is experienced by District officers; whose supply of stamps, has, from any cause fallen short; in consequence of their not knowing to whom to apply with the least prospect of success for loan or transfer of stamps of the description required by them

2.—The Deputy Accountant General has referred the matter to me, and it appears that the inconvenience complained of may be most appropriately obviated, by this Office being kept informed of the amount and values of stamps in store in each District, of those values which are most in demand—so that on applications being received, the required supply of stamps may be transferred from the District which can best spare them.

3.—I accordingly annex a form of Tabular Statement which appears calculated to supply the information required in a convenient form, and I request that a return in this from may be in future supplied to this Office, at the close of each month by each Deputy Commissioner.

4.—This will not supersede the return prescribed for submission to Commissioner by Book Circular No. 32 of 1861; which return should still be submitted to you as heretofore, to enable you to see that Indents are forwarded betimes.

STATEMENT of Stamps of the descriptions and values here indicated; which remained in store in the District of at the end of the month of 186

Description of Stamps.	Values.	No. of Stamps in store	Average number expended per mensem.	Remarks.
Adhesive Stamps for Receipts,	1 Anna.			
Stamps for Hundies and Bills of exchange, ...	1 Anna.			
Ditto, Ditto,..	3 Annas.			
Ditto, Ditto,...	6 Annas.			
Ditto, Ditto,...	12 Annas.			
Law Stamps (No. 2,)	1 Rupee.			
Ditto, (No. 3,)	2 Annas.			
Ditto, Ditto, ...	4 Annas.			
Ditto, Ditto, ...	8 Annas.			
Ditto, Ditto, ...	1 Rupee			
Ditto, Ditto, ...	2 Rupees.			
Ditto, Ditto, ...	4 Rupees.			
Ditto, Ditto, ...	8 Rupees.			
Ditto, Ditto, ...	16 Rupees.			
Ditto, (No 4,)	8 Annas.			

XVIII.

CIRCULAR No. 54.

Dated 5th June 1863.

TO ALL COMMISSIONERS.

REVENUE.
(Liability of security Bonds to stamp.)

The subjoined correspondence is communicated for general guidance, and it will be seen from it that Security Bonds taken from subordinate officials, contractors, or others, by Officers of Government, require stamps, in like manner with similar documents executed between private parties.

COPY of letter No. 143, dated 6th March 1863, from the Financial Commissioner Panjab, to the Secretary to Government Panjab

"I have the honor to state that I have received applications enquiring whether under Act X of 1862, Security Bonds taken by Government Officers, in their official capacity, from subordinates or contractors, are or are not liable to stamps, and although it is my impression that Government would not desire that stamps should be required, on Security Bonds taken from subordinates at all events, yet I hesitate, without authority, to reply to this effect.

2.—By the proceedings of Government, No. 14,581, dated 14th December 1861, it was laid down that by the general exemption at the end Schedule A. of Act XXXVI. of 1860, the terms of which were as transcribed in the margin, such documents were exempted from the liability to stamps.

Deeds, instruments, and writings of any kind, in which Government or any Board, Commission, Court, or public Officer may, in any public capacity, be a party, do not require stamps.

3.—But by the corresponding general exemption of Act X. of 1862, which I quote in like manner in the margin, it will be seen that the terms of exemption are materially modified, and there can be no doubt, that this modification

General exemptions.

Any deed, instruments, or writing of any kind, or executed by or on behalf of the Government by any Government Board, Commission Court, Officer, or Agent.

has been made expressly with the view of including, within the liability to stamps, documents which by the previous Acts had been exempted.

4.—In the case of the Security Bonds referred to, it seems to me clear that as they are not executed by Government or its representative, but by the subordinate or contractor, they do not fall within the letter of the above exemption; and I accordingly solicit instructions as to whether they are to be held to require a stamp or not."

COPY of docket No. 513 dated 6th June 1863, from Secretary to Government Panjab, to Financial Commissioner Panjab.

"With reference to his No. 143 dated 6th March last, forwards copy of annexed correspondence from the Secretary to Government of India, Home Department, regarding liability to stamp duty of Security Bonds taken from contractors, &c."

COPY of a letter from Under Secretary to the Government of India, Home Department, to the Secretary to the Government of the Panjab, No. 3,427 dated the 29th May 1863.

"I am directed to acknowledge the receipt of your communication No. 202 dated 11th March last, with its enclosures, regarding the liability to stamp duty of Security Bonds taken by Government Officers in their official capacity from subordinates, or contractors, and in reply to say that under the present law, the President in Council thinks, there can be no doubt, that bonds executed by "subordinates or contractors" must be stamped, as unstamped they could not be sued upon.

From Government of Bombay, No. 352 dated 4th February 1863.

From Advocate General Bengal, dated 4th April 1863. to Government of Bombay, dated 22nd April 1863 No. 2,606,

2.—I am also desired to forward, for the information of the Panjab Government, copy of a recent correspondence with the Government of Bombay in reference to a somewhat similar enquiry.

Copy of a letter from the Secretary to the Government of Bombay, Revenue Department, to the Secretary to the Government of India, No. 352 dated the 4th February 1863.

"I am directed by His Excellency the Governor in Council to forward, herewith, a copy of the correspondence, noted in the margin, regarding the value of the stamped paper upon which Security Bonds given under Acts XVIII of 1838 and XII. of 1850, on the part of Officers employed in the collection and management of the Government revenues, are to be written, and to state that should the ruling of the Advocate General at the Presidency be approved of by the Government of India, it will be published in the Official Gazette for the information and guidance of all heads of departments."

Letter from the Commissioner of Customs, Salt and Opium, No. 2,028 dated 24th December 1862.

Government memorandum to the Solicitor to Government, No. 57 dated 10th January 1863. Letter from the Solicitor to Government No. 20 dated 10th idem. Government memorandum to the Solicitor to Government No. 109 dated 13th January. Memorandum from the Solicitor to Government No. 49 dated 22nd idem, with accompaniment.

Copy of a letter, from the Advocate General to the Under Secretary to the Government of India, Home Department, No._____ dated the 4th April 1863.

"In reply to your letter No. 1,436 dated 5th ultimo, I have the honor to state that I concur with the Advocate General of Bombay in thinking that securities, given under Act 18 of 1838, or Act 12 of of 1850, are not "Law Papers" within the meaning of Schedule B of the Stamp Act.

2.—Those securities are chargeable with duty under schedule A. as Bonds; as they are Bonds for the due execution of an office, they may be stamped under Clause 18 of the Schedule with an optional Bond Stamp. The amount of this stamp should be sufficient to cover the maximum amount which is payable under the terms of the Bond. When no amount is expressed, the stamp should be sufficient to cover the probable maximum of loss. The stamp so imposed will be according to the scale given in Clause 12 of the Schedule."

Copy of a letter, from the Under Secretary to the Government of India, Home Department, to Secretary to the Government of Bombay, No. 2,606 dated the 22nd April 1863.

"I am directed to acknowledge the receipt of your letter, No. 352, dated the 4th of February, forwarding copy of correspondence relative to the value of the stamped paper upon which Security Bonds given under Acts XVIII. of 1838 and XII. of 1850, on the part of Officers employed in the collection and management of the Government revenue, are to be written.

2.—In reply I am directed to intimate that the ruling, on the matter of the Advocate General of Bombay, is approved of by the Honorable the President in Council.

3.—A copy of an opinion on the case by the Advocate General of this Presidency, is forwarded, herewith, for the information of His Excellency the Governor in Council."

XIX

CIRCULAR No. 55.

Dated 26th June 1863.

TO ALL COMMISSIONERS.

REVENUE.

(Revised Superannuation. Pension rules.)

Proceedings of Supreme Government No. 2.425 dated 8th June 1863. Financial Department.

I have the honor to call your attention to the revised rules for the grant of Superannuation Pensions to Government Officials re-published in the *Panjab Gazette* of the 24th instant; and to request that the provisions thereof, may be strictly adhered to in all future applications to this office.

2.—The form of Pension roll laid down must be adopted, and the particulars required in connection therewith, carefully supplied.

3.—When an affidavit is taken of the nature referred to in the N. B. at foot of Appendix A of the Pension rules, it must be stamped, as required by Section XXVIII, and Article 8 Schedule A of the Stamp Act No. X of 1862.

XIX A

CIRCULAR No. 57.

Dated the 3rd July. 1863.

TO ALL COMMISSIONERS.

REVENUE.

(Distribution of Hydrometers and Thermometers, with instructions for their use.)

In para. 15 of my Circular No. 45, dated 11th of May last, I intimated that I should shortly be able to supply Hydrometers and Thermometers, with instructions for their use; to those Districts into which it has been determined to extend the Saddar Distillery system from the 1st Proximo—these instruments are now being despatched.

2.—The Districts named marginally with the number of Tahsils given, have to be supplied in your Division—and I proceed now to notice how they are to be made use of, premising only that the instruments now furnished have been manufactured in the Panjâb, and have been adjusted to 90 degrees of the Thermometer, and that a standard Hydrometer of English make will be forwarded shortly to each District; to admit of a periodical testing of those of native manufacture.

District.	No. of Tahsils.	No. of Hydrometers.	No. of Thermometers	No. of copper trial cups.

3.—The spirit to be tested is to be poured into the trial copper vessel supplied, and is to be brought to a temperature of 90 degrees Fahrenheit. That temperature obtained, as shewn on the immersion of the Thermometer, the Hydrometer is to be placed in the spirit, and kept in it before being read off, sufficiently long to admit of its attaining the same temperature. Should it then sink to the higher mark on the stem of the instrument, the spirit is full "proof;" should it not sink so low as to bring the surface of the liquid above the second mark on the stem, the spirit is at least 25 per cent below

"proof;" and should the third mark on the instrument, (which in some cases is on the globe itself) be visible, the spirit is below 50 per cent. below "proof."

4.—No. 9 of the Rules for the management of Saddar Distilleries, issued with my Circular No. 39 of 27th April last; provides that no spirit above "proof" is to be sold. Spirit ranging in strength between 25 per cent. below proof and proof will pay a duty of 2-8 per gallon before quitting the enclosure; and any spirit of a less strength than 25 below proof, shall ordinarily pay 2 Rs. per gallon; if a lower rate for spirits under 50 below proof be anywhere deemed desirable, 1-8 per gallon may be fixed as the still-head-duty.

5.—Care is required in the use of these instruments in testing spirits, especially in seeing that sufficient time is given to allow of the heat operating on the metal which undergoes a certain amount of contraction and expansion from heat and cold.

6. When the temperature of the air is above 90 degrees, that temperature may usually be attained by sinking the copper vessel in water contained in a porous one—when the temperature has to be artificially raised; this may best be done by placing it in a large pot filled with sand, and placed on the fire. The copper vessel itself may be placed on the fire, if preferred, but it will be found more difficult to maintain a uniform temperature by this mode, than by using a sand bath as above.

7.—With reference to the Thermometers supplied you, I would suggest that a conspicuous mark be made opposite 90 degrees of temperature, to enable the testing Officer (invariably a native) to see at once and distinctly when the spirit and instrument have attained the required warmth.

8.—As in the case of my Circular 45 of the 11th May last, so in this, the instructions given above have already been issued, almost verbatim, to the ten Districts into which the system was first experimentally introduced, and have consequently already reached some of the Commissioners now addressed; but it has been found necessary to re-issue, in this combined form, all the required instructions regarding the use of the Thermometers and Hydrometers for the especial information of those Deputy Commissioners to whose Districts the system is only now being extended for the first time.

XX

CIRCULAR No. 58.

Dated 4th July 1863.

TO ALL COMMISSIONERS.

REVENUE.
(Quarterly Hal Touzî and yearly Balance Statements of Income Tax prescribed)

The heavy balances in the Income Tax shew the necessity for prescribing returns to ensure the punctual collection of this income, and to regulate the adjustment of outstanding arrears. I have the honor, therefore, to forward the form of a Quarterly Hal Touzî, which I request District Officers will submit to your office ten days after the close of each quarter, according to the Income Tax year; and I trust you will see that no undue delay is allowed to occur in the realization of the tax.

2.—The dates for the submission of the Touzî, are noted in the margin,* but it can be dispensed with for any quarter in which there are no balances to report.

* 10th November.
10th February.
10th May.
10th August.

3.—I also forward forms of Balance Statements, in which I request Deputy Commissioners will report all arrears at the end of the year. These, it will be seen, are in the form of returns prescribed for reporting balances of Land Revenue, and need no explanation beyond the directions printed on the statements themselves.

4.—The Balance Statements of Income Tax are also to be rendered according to the income tax year, and they should reach your office by the 15th September.

5.—You are hereby authorized to sanction the striking off of all Nominal arrears; but those classed as Irrecoverable must be reported to this office for remission. The District Balance Statements are to be submitted at the same time—and your docket or letter, accompanying them, should distinctly mention the remissions required in each District.

HAL TOUZI or Quarterly Account of Demands, Collections and Balances of Income Tax for the current year

186 *or from August* _____ *for the quarter ending* _____ 186

District.	Demands.			Collections.			Balances.			Remarks.
	Net balance at the close of last Towzi.	Qist.	Total demand.	Collections from ____ to ____	Surplus collections in preceding quarter on account present demand.	Total collections on account present demand.	Net balances.	Under realization.	Doubtful of recovery.	

MEMO. OF THE STATE of the Bakya Balances of Income Tax in the _____ District for the quarter ending _____ 186

On account of what years.	Balance at the close of last quarter.	Realized from _____ to _____	Remitted under orders of Financial Commissioner.	Remaining balance at the end of _____	REMARKS.

No. I A.

MEMORANDUM *of Income Tax for* 18 _____ *or from August* 18 *to July* 18

1	2	3	4	5	6	7	8	9	10
					Particulars of balance.				
Division.	District.	Demand.	Collections.	Balances.	Recoverable.	Doubtful.	Nominal.	Irrecoverable.	REMARKS.
									The demand, collections, and balances with the details of the latter, will be shewn for the entire district in one line in this return. *In this column of Remarks the following information is to be entered in the subjoined form*

Values of Income Assessed.	No. of Assessments made.
From 500 Rs. to 1,000 Rs. Per Annum,	
„ 1,000 „ to 5,000 „ „	
„ 5,000 „ to 10,000 „ „	
„ 10,000 „ to 50,000 „ „	
Upwards of 50,000 „ „	
Total, ...	

No. II A.

ANNUAL DETAILED STATEMENT of Nominal and Irrecoverable Balances of Income Tax in the _____

District for 186 *or from August* 18 *to July* 18

1	2	3	4	5	6	7	8	9
No.	Parganah.	Village Station or Town.	Defaulter.	Amount of Tax for the year.	Collected.	Balance.	Explanation of Deputy Commissioner.	Recommendation of Commissioner
			Name of defaulter to be given here where the tax has been assessed individually, or of the body where distributed collectively.			Nominal Irrecoverable.	A brief explanation to be given here of the cause of each balance, and the reason of its being Nominal, or considered Irrecoverable. Balances resulting from the same causes to be grouped together, so that one remark may suffice for all.	The total of Nominal and Irrecoverable balances shewn in this return, must correspond with the amounts entered in Statement A.

No. I B.

ABSTRACT STATEMENT of Income Tax Balances for each year, outstanding at the end of 18_____ *or* 31*st July* 18 _____

1	2	3	4	5	6	7	8
		Detail of Balances.					
DISTRICT.	Year.	Recoverable.	Doubtful.	Nominal.	Irrecoverable.	Total	REMARKS.
							Vide I. A.

No. II B.

STATEMENT of Outstanding Nominal and Irrecoverable Balances of Income Tax in the _____ District to the end of 186 *or* 31*st July* 186

1	2	3	4	5	6	7	8	9	10
No.	Parganah	Village, Station or Town.	Year.	Defaulter.	Amount of Tax for each year.	Collected	Balance.	Explanation of Deputy Commissioner.	Recommendation of Commissioner.
				Name of defaulter to be given here where the tax has been assessed individually, or of the body where distributed collectively.				A brief explanation to be given here of the cause of each balance, and the reason of its being Nominal, or considered Irrecoverable. Balances resulting from the same causes to be grouped together, so that one remark may suffice for all.	The total of Nominal and Irrecoverable balances, shewn in this return, must correspond with the amounts entred in Statement B.

XXI

CIRCULAR No. 59.

Dated 21st July 1863.

TO ALL COMMISSIONERS.

REVENUE.

(Instructions regarding remissions on account of calamities of season.)

By Book Circular No. 34 of 1860, instructions were issued in regard to reporting for sanction proposed remissions on account of calamities of season. In that Circular it was intimated, that though not legally claimable, such relief might be given "in severe cases"—but it would appear from returns received, that where hail storms, or other such visitations, have occurred, some District Officers regard it as a matter of course, that relief shall be given to the extent of damage done, without reference to collateral circumstances.

2.—With a view to correct this impression, where it exists; I request that 2 additional columns, following columns 1 and 2 of the Statement annexed to the above Circular, may be introduced into it—showing respectively the area and assessment of the entire village; and that the reporting Officer will always state, in the appropriate column, the condition of the village, the character of the assessment, as regards lightness or severity, the proportion of crop damaged to the yearly outturn of the village roughly estimated—and the reasons generally, why he considers the case to be a suitable one for the grant of relief.

3.—It should always be borne in mind that the theory of our assessments is, that they shall be so light, as to enable the Zamindars to meet, without serious detriment, all ordinary or moderate misfortunes—so that all necessities for remissions, which must always have a more or less demoralizing effect, may be as far as possible avoided—and although this standard may not as yet have been, in all cases, attained; yet it must be understood to be necessary, in every such case, to show, either that the requisite margin of profit over and above the Government demand does not exist; or that the calamity experienced has not been of an ordinary character, or moderate in extent—or that remission is required on both these grounds.

XXII

CIRCULAR No. 60.

Dated 29th July 1863.

TO ALL COMMISSIONERS.

REVENUE.

(Price to be paid for lands on which the right of pre-emption is claimed by those entitled to it.)

Cases having recently come under my review, in which *bonâ-fide* prices offered for land, have been over-ruled by award of a Panchayat, in favor of parties having the right of pre-emption, and lower prices fixed in lieu of them; I have the honor to direct your attention to the terms and spirit of the late Board's Revenue Circular No. 28 of 1852, and with the sanction of Government, to offer the following remarks thereon.

2.--It is by no means the intention of that Circular, to prevent proprietors of land from obtaining for it the legitimate value, which may accrue to it from the ordinary operation of the laws of supply and demand, but merely to prevent transfers being effected to strangers, against the wishes of those having prior claims to purchase; by the fraudulent offer on the part of such stranger of a fictitious price, which is in excess of the real value of the land, and which he has himself no real intention of paying.

3.--The Circular in question directs that the "price, unless privately agreed upon, shall be fixed by the Revenue authorities"—and although it further directs that they shall be "aided by a valuation Committee of 3 Assessors," yet it in no way restricts their discretion, and it must therefore be considered competent to the Revenue authorities; and indeed their obvious duty, to over-rule the opinion of such assessors, if considered by them opposed to the spirit and intention of the rules laid down; and to decide according to their own judgment. The expressions employed in Section XIII, clause XI, of part I. of the Panjab Civil Code, which says that the Revenue authorities will cause the price to be "fixed by a valuation Committee," has direct reference to the Board's Circular above quoted, and cannot in any way affect the position or powers of the presiding

Revenue authority, as a member of the committee. Adopting this view, it seems clear that the most prudent and proper course must always be to consider first with the aid of the assessors, the price which is stated to have been offered; and if it be determined that the price in question is offered *bonâ-fide*, and will without doubt be paid if the sale be completed; that price should on no account be set side.

4.—In the event of the Officer presiding in the Revenue Court over-ruling the opinions of a majority of the assessors, on this or on any other point; it will of course be incumbent on him to record in full the grounds on which he has done so.

5.—If the District Officer see reason to doubt the good faith of an objector, claiming right of pre-emption; it will be optional with him to require that the amount of purchase which is deemed to be fair, be brought into Court before the sale to the first proposed purchaser is quashed.

XXIII

CIRCULAR No. 62.

Dated the 31th July 1863.

TO ALL DEPUTY COMMISSIONERS.

REVENUE.

(Documents sent to be stamped, not to be transmitted under Official Frank.)

It has been brought to my notice that it is the frequent practice of Treasury Officers, in transmitting documents to be stamped at the Lahore Stamping Press by the post, to send them under an Official Frank; I beg to call your attention to Section XX. of Act No. X. of 1862, which clearly rules that the cost of transmitting and registering the same by post, is to be borne by the party applying to have any such deed, instrument, or writing, stamped.

2.—This rule must of course apply to the Stamping Press at Lahore; I therefere beg that in future all such covers, when sent by post, be registered, and bear the proper amount of postage.

XXIV

CIRCULAR No. 63.

Dated 4th August 1863.

TO ALL COMMISSIONERS.

REVENUE.

(Settlement Courts to investigate claims to proprietary rights and interests in Nazul land.)

The following copy of a letter is forwarded for general information and guidance.

COPY of a letter No. 2,250, dated 4th August 1863, *from the Financial Commissioner for the Panjab, to the Commissioner of Settlement Amritsar Division.*

I have the honor to state, that your letter No. 235, dated 9th May 1863, to the address of the Judicial Commissioner, was transferred by the latter, as it would seem, to the Secretary Public Works Department, who forwarded it, with a memorandum, to the Secretary to Government for orders. In that letter you urged, in regard to all cases of land recorded as the property of Government or Nazul; that in every case in which no judicial proceeding had been already held, declaring the land to be such, the Settlement Officer should be authorized now to institute an enquiry, and record a formal Judicial decision.

2. The letter in question was referred to me for my opinion by His Honor the Lieutenant Governor with a memorandum by the Secretary, and I stated in answer, that I concurred with the Secretary in thinking that there is no occasion formally to invite claims to land, heretofore recorded as the property of Government, but considered that the Settlement Officer should take cognizance of, and adjudicate such claims, when advanced. I annex in the margin transcript of Government docket No. 699, dated 28th ultimo, in reply; and request that you will in future act upon the views approved of therein.

Reply to No. 488, dated 21st current, requests that he will inform the Settlement Commissioner of his (the Financial Commissioner's) views in which the Lieutenant Governor concurs, and also inform the Commissioners of Divisions accordingly.

XXV

CIRCULAR No. 64.

Dated 4th August 1863.

TO ALL COMMISSIONERS.

REVENUE.

(Blind and infirm monthly Pensioners to be paid at Tahsils)

The Deputy Commissioner Karnal lately suggested that monthly Pensioners, who are blind, lame, or infirm, be allowed to receive their stipends at Tahsils. This proposal was supported by the Commissioner, and has been approved—and I have the honor accordingly, with the sanction of Government, to authorize you to direct the payment of his, or her Pension, at the Tahsil, to any monthly Pensioner, to whom you may deem it expedient to extend this indulgence. But in every such case, the Pension for the month of December must be paid at the Saddar Treasury only, after the Treasury Officer shall have satisfied himself as to the existence of the Pensioner.

CIRCULAR No. 65.

Dated 6th August 1863.

TO ALL COMMISSIONERS.

REVENUE.

(Judges of Small Cause Courts, not to be placed in charge of Treasuries.)

The following extract Para. 2 of a letter No. 1,626 of 28th ultimo, from the Secretary Government Panjab, to the Financial Commissioner Panjab, is forwarded for information, and future guidance.

EXTRACT.

PARA: 2. I am to beg that you will intimate to the Commissioners of Divisions that, as a rule, a Judge of the Court of Small Causes is not to be placed in charge of a Treasury. Should special circumstances, however, in any case, render such an arrangement necessary, as a temporary measure, the sanction of Government must be solicited, to carry it out.

XXVII

CIRCULAR No. 66.

Dated the 6th August 1863.

TO ALL COMMISSIONERS.

REVENUE.

(Sovereign Chiefs to furnish stamp paper &c., for copies of Official documents required by them)

In accordance with the orders of His Honor the Lieutenant Governor, on a reference made from this Office, I have the honor to direct that in future when Sovereign Chiefs may apply for copies of Official documents, they be required to pay the Copyist's fees, and also to furnish stamp paper of the proper value.

XXVIII

CIRCULAR No. 67

Dated the 10th August 1863.

TO ALL COMMISSIONERS.

REVENUE.

(Penalties to be shewn in Statements of documents sent to be stamped.)

As the annexures of my Book Circular No. 4 of 1863, prescribing returns to be sent with documents requiring to be stamped, have not been intended primarily to shew the penalties levied, and it is desirable that these should be shewn; I have the honor to request that in Nos. I and III of the Appendices of that Circular, an entry be made whenever penalty is levied, the first entry for each document shewing only the correct amount of stamp duty, and a

second entry being made under it; the word "Penalty" being written in the column headed "Description &c.," with the amount of penalty separately shewn in the following column, the aggregate of both being included in the sums shewn in the column headed "Amount."

2.—In Appendix No. IV, the values of the stamps themselves only should be shewn in the money columns, and the amount of penalty shewn separately in the column of Remarks, with a total of these added up for the week.

XXVIII A

CIRCULAR No. 68

Dated the 19th August 1863.

TO ALL COMMISSIONERS.

REVENUE.
(Counterfoil for checking Rawanahs, for liquor issued from Distilleries.)

I have the honor to annex an extract para: 10 of a letter No. 98, dated 3rd current, from the Assistant Commissioner of Kassowlî to the address of the Commissioner Amballa Division, reporting the arrangements made by him for carrying out the Saddar Distillery system. The adoption of a counterfoil, for the checking of Rawanahs, as therein described, appears to me a convenient and appropriate arrangement—and should this or an analogous one not have been already adopted in your Division, it might perhaps be well now to have something of the same kind introduced.

EXTRACT para: 10 from a letter No. 98, dated 3rd August 1863, from Captain Miller, Assistant Commissioner Kassowli, to the Commissioner Amballa Division.

Para: 10.—"I have drawn out a set of Rules in English and Vernacular for the management of the distillery, copy of which I have the honor to forward for your information. I have prepared a

form of the Rawanah and its counterfoil in the Vernacular, which will be struck off at the Amballa Press. The counterfoil will give the following information :—

REGISTER No.	Date.	Name of Vendor.	Name of party receiving Liquor.	Locality of shop.	Quantity and Quality of Liquor.	Duty realised.	REMARKS.

and its being forwarded to me direct on the same day, will enable me effectually to check the Moharrir's accounts. I may here state that I am indebted to Major McNeil for the idea of the counterfoil, that Officer having introduced it in the Ludhiana District."

XXVIII B.

CIRCULAR No. 70.

Dated the 27th August 1863.

TO ALL COMMISSIONERS.

REVENUE.

(Collections on account previous years to be noted in Revenue Returns.)

No Returns having been heretofore rendered to this Office, of collections on account of previous years; I have been obliged, for the preparation of my Annual Report, to procure this information from the Office of the Deputy Accountant General, an arrangement which it is undesirable to continue during future years.

Land Revenue No. 1,
Sayar Miscellaneous No. III.
Excise, No. V and V A.
Assessed Taxes, No. VI.

2.—I have the honor to request, therefore, that your District Officers may be directed when submitting their Annual Returns for the current year, to enter at the foot of each of the Returns indicated in the margin, a note showing the amount collected during the current year on account of those preceding—the amount appertaining to each year for which collections may have been made being separately shewn in it.

XXVIII C

CIRCULAR No. 71.

Dated 28th August 1863.

TO ALL COMMISSIONERS.

REVENUE.

(Commissioners competent to assign salaries to Tahsildars without change of post.)

A transfer of Tahsildars lately took place in the Multan District, but the Civil Pay Master objected to the transfer of the *pize* salary, from one post to another on the authority of the Commissioner—as suggested by Clause V Para : 31 of the report from the special Commissioner of Establishments Panjab, to Government, dated 26th July 1861.

The matter was referred to Government; and it has been ruled "that the salaries of Tahsildars are personal and not attached to particular Tahsil posts, and that Commissioners may assign such salary as they think fit without change of post."

2.—Salaries cannot be transferred from one District to another, as the Schedule of each District is separate.

XXIX

Circular No. 72.

Dated the 28th August 1863.

TO ALL COMMISSIONERS.

REVENUE.

(Pargannahwar Register of grants of land for road side groves and wells prescribed.)

As grants of land have from time to time been made, for the formation of Road side Groves and sinking of wells, under the provisions of Financial Book Circular No. 30 of 1858, and previous Circulars therein referred to; it is hereby directed that a separate Pargannahwâr Register of these grants be kept up, in each District, in the subjoined form, and that Tehsildars be required in April of each year, to report in regard to each grant, its present condition, and whether the required conditions have been fulfilled, up to the period of report—especially that a grove of not less than 2 acres in extent is efficiently maintained, and rendered available for the convenience of travellers and the public.

Parganawar register shewing grants of land made for the formation of road side groves and sinking of wells in the

No	Name of Village.	Name of Proprietor.	Area of Grant.	No. and date of order of Government confirming grant.	REMARKS. (noting last date of inspection.)	Date of resumption if resumed owing to non-fulfilment of condition.

XXX.

CIRCULAR No. 73.

Dated the 8th September 1863.

TO ALL COMMISSIONERS.

REVENUE.

(Exemption of Officers and Soldiers from provisions of Stamp Act.)

I have the honor to call your attention to the orders of Government of the 1st instant in the Panjab Gazette of the 5th idem, cancelling a Circular of this Department No. 63 of 1860—and publishing the opinion of the Advocate General, regarding the exemption of Officers and Soldiers from the provisions of the Stamp Act.

2.—The rule therein indicated will be observed in future, and is given on the reverse for ready reference.

COPY.

To

C. U. AITCHISON, ESQUIRE,

Under Secretary to the Government of India,
With the Governor General.
Calcutta, 18*th June,* 1863.

In reply to your letter, No. 282, dated 16th instant, with enclosure (herewith returned) I have the honor to state that I agree in the opinion of the Chief Commissioner of Oudh, that the only special exemption to which Officers and Soldiers are now entitled, is that provided by article 8 of Schedule B of the present Stamp Act; the Act XV. of 1845, which exempted only plaints filed by Officers or Soldiers in suits not founded on transactions of a commercial nature, having been repealed. And I am not aware of any valid grounds upon which a copy of the final order transmitted to an Officer or Soldier ought to be treated as exempt from Stamp duty.

XXXI

CIRCULAR No. 75.

Dated the 12th September 1863.

TO ALL COMMISSIONERS.

REVENUE.

(Statement of leave to accompany all applications for Superannuation Pensions or Gratuities.)

No. 11 of 1863.
No. 19 of 1863.

In continuation of the Circulars noted in the margin, I have the honor to request, with reference to the annexed copy of a Resolution of the Supreme Government No. 4068, dated 25th August 1863, that in all proposals for Superannuation Pensions or Gratuities to Uncovenanted servants—a Statement of leave other than privilege and preparatory leave, heretofore obtained by the applicant, may be rendered to the Civil Pay Master for verification with the Pension Roll and Statement of service.

No. 4068.

EXTRACT from the Proceedings of the Government of India, in the Financial Department, dated 25th August 1863.

READ again the new Pension Rules for Uncovenanted servants, published in Financial Notification No. 2427, dated 8th June 1863.

RESOLUTION.—As periods of absence other than privilege leave and preparatory leave, cannot count towards pension under paragraph 11 of the Pension Rules, the Hon'ble the President in Council desires that Heads of Departments will be careful to cause to be entered in all applications for pensions or gratuities under those Rules, an accurate Statement of all the leaves, other than privilege and preparatory leaves obtainded by the applicant during the whole period of his service.

XXXII

CIRCULAR No. 76.

Dated the 22nd September 1863.

TO ALL COMMISSIONERS.

REVENUE.

Saltpetre.

(Extension of the Provisions of Act XXXI of 1861, to the Panjab)

I have the honor to call your attention to the Notification published in the *Panjab Gazette* of the 2nd current, intimating the extension of the provisions of Act XXXI of 1861 to the Panjab, and to point out that wherever saltpetre refining manufactories exist, or may be established, precautions must at once be taken for the enforcement of these provisions. The following remarks and instructions on the subject are issued with the sanction af Government :—

2.—The enquiries heretofore made regarding the production of salt during the manufacture of saltpetre; as summarized in Financial Book Circular No. 95 of 1859 ; do not appear to indicate that any very rigorous precautions, in addition to those heretofore enforced, are requisite, where the raw material only is manufactured. Alimentary salt doubtless may, and to some extent, is produced—but it would appear to be for the most part so inferior, and so largely mixed with sulphate of soda, that where earth made salt is declared contraband, it is hardly worth the saltpetre manufacturers while, to utilize his residuary brine—Where however, a refining manufactory exists, the case is far otherwise ; as analysis of the coarse saltpetre, and past experience alike prove that large quantities of excellent salt may be readily produced, and in fact must be produced, during the process of refining.

3.—The License fees prescribed by Section IV of the Act, must be levied from next Official year, and are quite independent of the duty upon pans and agars levied in the Panjab, in accordance with the above Circular. The latter is intended as a local tax upon the article produced—the former may cover any number of pans or agars worked

by the individual taking out the License; and is intended merely to bring him under the operation of the Law, and to secure him from the liabilities prescribed by its penitary clauses. It is hardly necessary to add, that in those parts of the Panjab where earth made salt (excepting Sâmbhar) is declared contraband; no license can be granted which shall include permission to separate and purify salt.

4.—Section XI of the Act extends its provisions to the manufacture of Rassi, Sajji, Rhâei, Nûn, and other substances. From the next Official year therefore, the manufacture of these will be allowed only to those who may take out a License, apart from any tax or duty that may be levied on the articles themselves.

XXXIII

Circular No. 77.

Dated the 22nd September 1863.

TO ALL COMMISSIONERS.

REVENUE.
(Registry and levy of fees in all cases of transfer of land except inheritance.)

I have the honor to subjoin an Extract paras. 5 and 6 of a letter No. 583, dated 24th ultimo, addressed by me to Government, and Para. 1 of the Government reply No. 872, dated 17th current, from which you will perceive that in future Registry fees are to be levied on all cases of transfer of lands, whether Khâlsah, Mâfî, or Jagîr by sale, gift, or otherwise, save in the case of inheritance—and I request that you will enjoin upon all your Officers, the exercise of their best diligence to have the arrangement effectively carried out.

2.—In the Dehli and Hissar Divisions, previous to the mutinies, these fees were always levied, and subsequent thereto, they have been partially levied in some Districts but not in others, and no where with any thing like vigour or completeness. It was pointed out by Mr. Cust, when Commissioner of Amritsar, that the practice of the

North Western Provinces, founded on Legislative enactment, had not in the Panjab proper, been carried out in this particular; and the introduction of the measure was authorized by Government for that Division, as a temporary experiment. There can be no doubt that the non-observance hitherto of the existing law and practice of other parts, has been the result of oversight, rather than intention on the part of the supervising authorities of the Province—and by the orders now issued, this anomaly will no longer exist.

3. The recorded sales and mortgages of Khâlsah lands in 1861-62 comprised lands paying a yearly Revenue of Rupees 1,08,046; which would have yielded fees to the amount of Rs. 270, when therefore transfers of other kinds are included, and more vigorous measures adopted for ensuring correct and complete Registry; the yearly amount should suffice to increase the Record Offices of the Districts most in want of more hands. A correct judgment cannot, however, be formed on this point; or definitive arrangements adopted; until the measure shall have been for a time in operation—and accordingly orders for the final appropriation of the amount realized, will not be issued, until a trial and report shall have been made.

EXTRACT paras. 5 and 6 of a letter No. 583, dated 24th August 1863, from Financial Commissioner, to Secretary to Government Panjab.

5.—It is the duty of the Collector to avail himself of all sources by which to keep himself informed of all transfers taking place within his District, should the parties themselves not make application; the heads of Villages, Patwaris and Qanûngoes are all held responsible for reporting such occurrences—and apart from the controul necessarily exercised by him over his own stipendiary establishments; the Legislative has been careful to arm the Collector with powers for enforcing the supply of information (Vide Section 24 of Regulation XLVIII of 1,793, &c,) Notwithstanding all the efforts made in this direction, it is to be feared that many transfers still remain unregistered, but there can be little doubt that the introduction of these obligatory fees would have the collateral advantage of rendering our Records more trustworthy.

6.—The main object, however, contemplated by the establishment of these fees, was to supply funds for the better maintenance of our Record Offices—and as the pressure upon our Record Office Establishments is becoming constantly heavier, this is a matter of very great moment.

EXTRACT Para. 1 *of a letter No.* 872. *dated* 17*th September* 1863, *from Secretary to Government Panjab, to Financial Commissioner Panjab.*

In reply to your letter No. 583, dated 24th ultimo, I am directed to convey His Honor's approval of your proposal to levy fees at the rate of 1—4 per cent and 2 ½ per cent on the assessed Jama in the case of Khâlsah and Mâfî estates, respectively on all transfers by deed of sale, or gift, or otherwise, and on all divisions or unions of estates, in accordance with the provisions of Section 9, Regulation XXIII of 1803.

XXXIV.

CIRCULAR No. 79.

Dated 9th October 1863.

TO ALL COMMISSIONERS.

REVENUE.

(Divisional Abstract to accompany yearly Income Tax Balance Statements.)

In continuation of Book Circular No. 20 of 1863, I have the honor to forward form of an Abstract return for exhibiting the Balances and Remissions required in the Income Tax, which I request may be prepared, and submitted from your Office, with the District Balance Statements. Some general headings are given, and a few blank columns left for others that may be found necessary.

2.—I have further to request that if balances resulting from the same causes be grouped together, by District Officers, in Statement No. II A, this arrangement will probably facilitate the preparation of the Abstract return now required of your Office.

ABSTRACT STATEMENT of Income Tax Balances of the *Division for* 186 6

1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24	25	26	27	28
				BALANCES.																							
				A	B											C	D										
					NOMINAL.												IRRECOVERABLE.										
District.	Year.	Demand.	Collections.	Recoverable	Revision of Assessment.	Decrease of Income.	Removal of parties from jurisdiction.	Errors in Assessment.	Double Assessment.	Lapse or sale of Estate to Government.	Exemption claimed.				Total.	Doubtful or undetermined.	Over Assessment.	Insolvency.	Absconding.	Demise of Payers.				Total.	Grand Total.	Nominal and Irrecoverable Balances for Remission.	REMARKS.

XXXV

CIRCULAR, No. 80.

Dated 9th October 1863.

TO ALL COMMISSIONERS.

REVENUE.

(Naib Tahsildars to exercise generally the same powers in the Revenue as in the Civil Department.)

By Circular No. 119 dated 12th August 1861, Naib Tahsildars are eligible to exercise Judicial powers in all departments, and since then many have been vested with the powers of Tahsildars of the 2nd Class. I have now the honor to request that as a general rule, whatever powers are conferred on Naib Tahsildars in the Civil Department, they may be authorized to exercise the same powers in the Revenue Department—a report being made in each case to this Office.

2.—The form of declaration and Sanad laid down for Tahsildars, should also be adopted for Naib Tahsildars.

XXXV A

CIRCULAR No. 81.

Dated 9th October 1863.

TO ALL COMMISSIONERS.

REVENUE.

(Grounds for remission of Balances of Miscellaneous Revenue to be explained.)

By Book Circular No. 13 of 1861, the Balance Statements of Miscellaneous Revenue are to be rendered by you to this Office, after the arrears have been enquired into, and the necessary remissions granted; but as all items of Miscellaneous Revenue are now to be entered on the Miscellaneous Kistbandi, in accordance with Circular No. 29 dated 4th April 1863, the demand will thus become considerable in some Districts; and the arrears exhibited in the Miscellaneous Balance Statements must be proportionately increased. I have no wish, however, to withdraw the authority conferred on you by the above Circular, but I request that the grounds on which each remission is sanctioned, may be fully explained in the Balance Statements submitted to this Office.

XXXV B

CIRCULAR No. 82.

Dated 9th October 1863.

TO ALL COMMISSIONERS.

REVENUE.

(Annual Statement of Retail Liquor shops prescribed.)

District Officers have hitherto been required to report, in a tabular form for your sanction, the Annual sales effected of the Abkari Contracts; but now that Saddar Distilleries have been established throughout the Panjab, this report is no longer applicable. I have the honor to request, however, that an annual report may be rendered in future by Deputy Commissioners for your approval, of the retail liquor shops which it is determined to lease.

2.—A form of report is appended for adoption This form will be submitted, as soon as all the leases have been effected; and in the event of subsequent change of rate or incumbency, in consequence of any lease having been given for a shorter period than one year, or resulting from any other cause; a Supplementary Statement should be submitted, when thus rendered necessary.

STATEMENT showing the Names of Places at which it is proposed to establish Licensed Shops for the Retail Vend of Spirits in the _____ District for the year 186 .

1	2	3	4	5	6	7	8	9	10	11	12
DISTRICT.	Name of nearest Distillery.	Names of places at which licensed shops are to be established.	Name of Vendor.	Period for which the lease is given.	Distance from the nearest Distillery.	Distance from the nearest retail spirit shop.	DAILY RATE FIXED.		MONTHLY RATE FIXED		REMARKS.
							186	186	186	186	

N. B.—These columns are comparative for two years.

XXXVI

CIRCULAR No. 83.

Dated 9th October 1863.

TO ALL COMMISSIONERS.

REVENUE.

(Divisional Abstract to accompany Statements of lapsed and resumed Maafis.)

With reference to the half-yearly Statement of Settlements effected of lapsed and resumed Mafis, I have the honor to request that the accompanying Abstract Return may be prepared in future in your Office, and rendered therewith to this department, as returns are sometimes submitted without anything to indicate that they have been scrutinized in the Commissioner's Office, which is not desirable. The Commissioner should invariably, when submitting the statements, intimate that the assessments have his concurrence and approval.

Number.	DISTRICT.	Resumed or lapsed land.				Amount (if any,) remitted in favor of heirs.	Allowance (if any) to zemindars.	Nett Government Jama	Remarks.
		Area in acres.	*Cultivated.*		Assessment of resumed or lapsed land, at average village rates.				
			Irrigated.	Not Irrigated.					

XXXVII

CIRCULAR No. 86.

Dated 14th October 1863.

TO ALL COMMISSIONERS.

REVENUE.

(Damaged Stamps to be forwarded to Financial Commissioner's Office for destruction.)

With reference to former Circulars on the subject of the Establishment of a Stamping Press in this Office, I have the honor to forward copy of a letter No. 1167, dated 30th ultimo, from the Superintendent Stamps Calcutta, to my address, as also of its enclosure; and to direct that, for the future, all damaged Stamps be forwarded to my Office for destruction.

2.—I have further ascertained from the Superintendent Stamps. that it is his practice to levy a general fee of one anna, when replacing spoiled Stamps, as cost of the material on which the new Stamps is impressed; and I have to request that this be invariably levied on renewal of injured Stamps, without reference to the size of the paper given.

3.—The above rules apply to cases where a blank water marked Stamp paper is supplied from the Deputy Commissioner's store. If, however, the owner of a spoiled stamped document, elect to supply himself a fresh copy prepared upon plain paper, to be stamped in this Office no such fee will be levied. But the Deputy Commissioner will satisfy himself that the renewal of the stamp is necessary and proper—and will then forward both original and copy, after examination and authentication, to this Office—where the former will be destroyed—and the latter stamped and returned.

COPY of a letter No. 1,167, dated 30th September 1863, from Officiating Superintendent of Stamps, Fort William, to the Finacial Commissioner, Panjab.

"With reference to your letter No. 3,492, dated 8th instant, I have the honor to inform you that the order directing that damaged Stamps should be returned to this Office was issued by the Board of Revenue on the consideration that an effectual check would thus be imposed on needless destruction of Stamps as spoilt, of which several cases have occurred.

2.—The Board however in consideration of the arguments urged by you, are of opinion (vide their letter No. 1,298 dated 26th idem, of which copy is annexed) that the Stamps in the Panjab need not be returned on renewal. Damaged Stamps should be destroyed in your presence on issue of the order for renewal; and it is of course left to your own judgment to decide whether a Stamp should be considered damaged or not."

COPY of a letter No. 1,298, dated 26th September 1863, from Officiating Junior Secretary to the Board of Revenue, Fort William, to the Officiating Superintendent of Stamps, Calcutta.

"I am directed to acknowledge receipt of your Memo: No. 1,124, dated 16th September and annexure, relative to the disposal of spoiled Stamps in the Panjab, and in reply to inform you that the Board see no objection to the Financial Commissioner's proposal, provided the spoiled Stamps be destroyed in his presence."

XXXVIII

CIRCULAR No. 87.

Dated 19th October 1863.

TO ALL COMMISSIONERS.

REVENUE.

(Leave and Service Statement to accompany applications for Superannuation or good Service Pensions.)

MUCH inconvenience and delay is now experienced in passing claims to Superannuation Pensions, as applications in the first instance, are for the most part very incomplete, and in many cases more than one audit authority has to be referred to, for the verification of applicant's services, and now also under the new rules, the period he may have been on leave.

2.—I have therefore the honor to request, in continuation of Book Circular No. 31 of 1863, that the accompanying supplemental return may be rendered in all cases, with the prescribed Pension Roll.

3.—This General Return is to be prepared by the Officer applying for the Pension, after the Service and Leave has been fully verified, but the original Statements rendered to the audit authorities should be submitted at the same time.

DETAIL of SERVICE and Leave obtained by a candidate for a Superannuation or good Service Pension.

1	2	3	4	5	9	7	8	9	10	11	12	13	14	15
			DETAIL OF SERVICE.						DETAIL OF LEAVE DURING SERVICE.					
			Dates of incumbency.		*Periods of incumbency.*					*Dates of Leave.*				
NAME OF APPLICANT	Designation of post.	Rate of pay per mensem.	From	To	Years.	Months.	Remarks of Civil Pay Master or other Auditing Office.	Total period on salary above 10 Rs.	Description of Leave.	From	To	Periods of Leave to be deducted from service.	Remarks of Civil Pay Master or Audit Office.	GENERAL REMARKS.

XXXIX

CIRCULAR No. 89.

Dated 18th November 1863.

TO ALL COMMISSIONERS.

REVENUE.

Statements of Lapsed and Resumed Mafis to be rendered in future for half years ending 31st March, and 30th September.)

Circular 5 of 1857. Book Circular 12 of 1860.

My Book Circular 6 of 1863, directed an alteration in the dates from which substitutions of Land for Cash grants; or of Pensions in lieu of Mafi, are to take effect. I have now the honor to inform you that in consequence of this alteration; the dates prescribed for the closing of the half yearly returns of Lapsed and Resumed Mafis in the Circulars marginally noted; *i. e.* the 28th February and 31st August, are likewise necessarily altered to the 31st March and 30th September respectively.

XL

CIRCULAR No. 91.

Dated 30th November 1863.

TO ALL COMMISSIONERS.

REVENUE.

(Occupation of land for public purposes.)

Provisions of Act VI. of 1857 extended to the Punjab.)

By direction of His Honor the Lieutenant Governor, I have the honor to call your attention to the notification No. 796½, dated 27th August last, published in the *Panjab Gazette* of the 12th September and subsequent dates, extending the provisions of Act VI of 1857, to the Panjab, and to request that you will consider as cancelled such portions of my Book Circular No. II of 1861, regarding the occupation of Land for Public purposes, as are opposed to the provisions of the Act—and will in all instances conform in future to the provisions of this Act, amended by Act II of 1861.

2.—The Statement at present prescribed should be modified to such extent as may be required to adapt them to the modified arrangements introduced by the Act. Hereafter a revised Circular will be issued—but its issue is deferred, pending the result of a reference made by the Judicial Commissioner to Government.

XLI

CIRCULAR No. 92.

Dated 30th November 1863,

TO ALL COMMISSIONERS.

REVENUE.

(Counting of Stamp paper on transfer of charge of a Treasury.)

WITH reference to my Circular Memo. No. 1998, dated 3rd June last, on the subject of counting of Stamp paper on transfer of charge of a Treasury, and the replies it has elicited; I have the honor to state that in future the counting of separate Stamps of any but the higher values will not be necessary on these occasions, save only to such limited extent as the relieving Officer may deem requisite for his own satisfaction.

2,—Detailed instructions on the packing and custody &c. of these papers will shortly be communicated in a separate Stamp Circular.

XLII

CIRCULAR No. 93.

Dated 11th December 1863.

TO ALL COMMISSIONERS.

REVENUE.

(Framing issues and recording English decisions in Regular Revenue Suits.)

Very frequent instructions have issued from the Judicial Commissioner's Office directing the framing of issues in all civil actions—see Circulars marginally quoted. I find however, that as regards this Department, these instructions are overlooked or disregarded by many Officers, being but seldom acted upon.

No. 73 of 1849.
" 105 of 1856.
" 3 } of 1858.
" 72 }
" 84 }
" 43—89 of 1860.
" 75—145 of 1861.

2.—It cannot be necessary for me to explain that there is at least as much occasion for a careful observance of the rules on this point, in Regular suits of the Revenue Department, as in the majority of Civil actions—seeing that the latter relate usually to the recovery of small sums of money only—while in the Revenue Department, large ancestral estates are not unfrequently the subject of suit.

3.—I request therefore that you will explain to all Officers subordinate to you that the above quoted Circulars are to be considered as applicable in all Regular Revenue suits without exception—and I would, at the same time, call your attention to para. : 4 of a letter from Secretary to Panjab Government to the address of the Officiating Judicial Commissioner No. 606, dated 24th September 1860—copy of which was issued with Judicial Book Circular 43 of 1860; and direct that in future, all such cases, in which, on appeal, or otherwise, it may appear that issues have not been distinctly and properly drawn out, be remanded for reinvestigation.

4.—Whilst on this subject; I would also draw your attention to Act XXXIII of 1854, Sections I. and II. It is frequenty recorded in the Vernacular proceeding summing up a Regular Revenue case for final disposal; that "no English decision has been recorded." The above Act; which has been repealed by Act X. of 1862, only so far as regards suits or proceedings under Act VIII. of 1859; distinctly directs that the decision in every case; as well as the "points to be established;" shall be written in the Vernacular of the presiding Officer—and you are aware that the provisions of this Act are declared to be generally applicable.

5.—In summary suits, there is not the same necessity for laborious record. But wherever issues are contested between parties; be the designation of the case what it may; it is most desirable that these be clearly apprehended and laid down by the adjudicating Officer—both as a guide to his own judgment; and to prevent irrelevant pleadings.

XLIII

CIRCULAR No. 94

Dated 14th December 1863.

TO ALL COMMISSIONERS.

REVENUE.

(Pensions to Uncovenanted Servants at maximum rates.)

The following extract from the Proceedings of the Supreme Government No. 5,771, dated 24th November, are circulated for general information and guidance:—

No. 5,771.

EXTRACT from the Proceedings of the Government of India, in the Financial Department, dated 24th November, 1863.

"READ again Financial Notification No. 5,634 of 6th November 1863, published in the *Calcutta Gazette* of 18th November 1863, limiting in the case of Uncovenanted Servants the grant of pensions at maximum rates to those whose service has been really such as to merit the approval of Government.

RESOLUTION.—With reference to the orders of the Right Honorable the Secretary of State for India, published in the above mentioned notification, the Governor General in Council requests that the several Local Governments will, in awarding pensions under the rules, confine the grant of pensions, at the maximum rates to those persons whose service has been really such as to merit the approval of Government, and that a distinction may be clearly made in the Quarterly Statement between the cases in which the maximum rate has been granted, and those in which any lower rate may have been awarded.

2.—His Excellency in Council further requests that the Departments of the Government of India, as well as the several Local Administrations will make their recommendations for the grant of pensions, with due reference to the principle which has been enjoined by the Secretary of State.

Ordered, that copies of the above Resolution be sent, for information and guidance, to the Home, Foreign, Military and Public Works Departments, Governments of Bengal, North Western Provinces, Panjab, Madras, Bombay, and Eastern Settlements.

Chief Commissioners of British Burmah, Oude and Central Provinces.

Agents Governor General, Central India, and Rajpootana.

Resident at Hyderabad.

XLIV

Circular No. 96.

Dated 24th December 1863.

TO ALL COMMISSIONERS.

REVENUE.

(Candidates for the posts of Tehsildar and Naib Tehsildar.)

As I find that the object of the Return of Candidates recommended for the posts of Tehsildar and Naib Tehsildar, which was prescribed by Book Circular No. 48 of 1861, had been in many instances misunderstood—and these returns made to supersede the detailed reports required by Book Circular No. 3 of 1858, therein alluded to—I have the honor to issue the following supplementary instructions.

2.—The above misapprehension has doubtless resulted from the fact, that the Circular of 1861 was not sufficiently explicit. For whereas the object of the previous Circular was to procure a report on an individual recommended to fill a post already vacant; that of the Circular in question was to procure recommendations, in anticipation of vacancies; and to secure the constant maintenance of a reliable register of persons recommended and approved. This change of intention should have been more prominently indicated—more especially as in Statements reporting candidates for approval, in anticipation of vacancies; column 8 of the Statement accompanying the Circular of 1858 is superfluous.

3.—I beg, therefore, now to explain that where it is desired to recommend an individual for the post of Tahsildar or Naib Tahsildar; although no vacancy may at the time be available in the District or Division from which he has been recommended—the same detailed report, which is prescribed by Book Circular 3 of 1858, for appointments to existing vacancies, must be supplied—but column 3 of the Statement prescribed by that Circular should be omitted or left blank. It will be well if any certificates or testimonials in the possession of the individual, or copies of these, be submitted with the report.

4.—The individual thus recommended is not, however, to be entered in the District list of accepted candidates; until the recommendation has been approved and sanctioned from this Office after communication with the Judicial Commissioner; and any individual, who has once been thus approved; and remains still on the register of approved candidates; may afterwards be appointed, with the Commissioner's sanction, to fill any vacancy that may occur; without further reference—saving such intimation as may be required, with a view to the appointments being gazetted.

5.—No individual is to be entered in future in the six monthly return prescribed by Book Circular 48 of 1861, who has not thus been reported upon and approved—and the date and No. of letter of this Office, communicating approval, is to be entered in the 2nd column of the return. All are to be entered in that return; whose nomination has been approved during the preceding six months; or who, having been previously approved have, during that period, ceased to be available, or discovered not to be so—and none but these are to be entered—the object of the Return being simply to check and maintain in a state of completeness, the Registers of accepted candidates recorded in this Office.